

2007

Annual Report 2007 Hartland, Maine

Hartland (Me.)

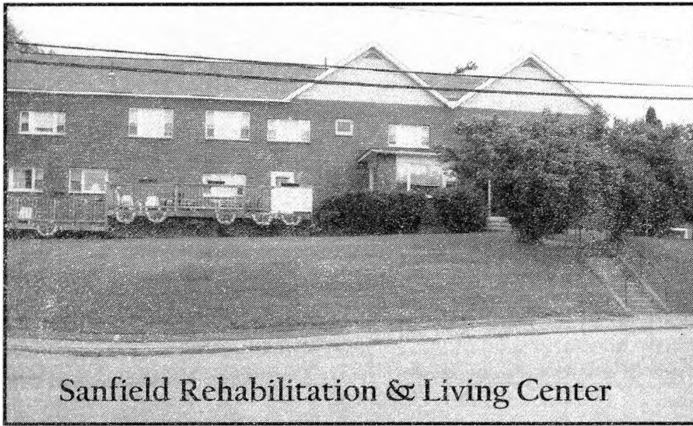
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Annual Report 2007



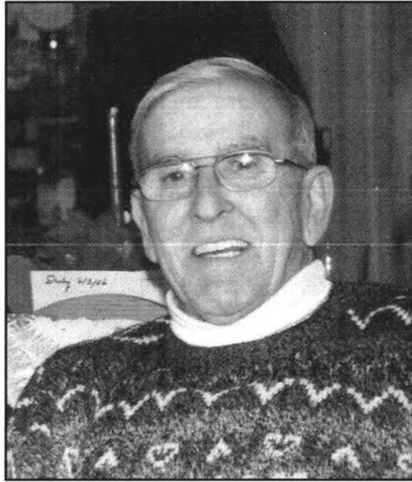
Sanfield Rehabilitation & Living Center

HARTLAND
MAINE

ANNUAL REPORT
2007

HARTLAND
MAINE

2007
TOWN REPORT DEDICATION
TO



ROGER MARTIN

FOR HIS DEDICATION ON MANY
COMMITTEES IN THE COMMUNITY
AND HIS HARD WORK AT OUR
SCHOOLS.

MENTOR FOR MANY CHILDREN.

2007 Letter of Transmittal

Great progress on our Town roads was made in 2007. All roads were graded on both sides of the roads and all waste fill was hauled off. This allows the water to run off the roads into the ditches and not run down the center of the road.

A special Thank You to Arland Stedman for his great expertise on the grader and for giving guidance to the Public Works Crew.

In the last half of 2008, we will be working on making some ditch corrections and be doing an erosion control project.

In the first half, we will be hot topping in some much needed areas.

A special thank you to all Town Employees and to the Board of Selectmen for the progresses we are making.

Respectfully Submitted,
Peggy A. Morgan, Town Manger

NOTICE

MUNICIPAL ELECTION
FEBRUARY 29TH, 2008
10:00 A.M.-8:00 P.M.

ANNUAL TOWN MEETING
MARCH 1ST, 2008
10:00 A.M.

TOWN CLERK HOURS
FRIDAYS 938-4401
OR BY APPOINTMENT 938-2336

EMERGENCY NUMBERS

HARTLAND & ST. ALBANS EMERGENCY SERVICES
911

HARTLAND FIRE DEPARTMENT
911

MAINE STATE POLICE OR SHERIFF'S DEPARTMENT
911

ANIMAL CONTROL OFFICER
938-3823

CODE ENFORCEMENT OFFICER
341-1184 OR 277-4311

TOWN OFFICE HOURS
MONDAY, WEDNESDAY & FRIDAY
8:30 A.M. - 4:30 P.M.
TUESDAY & THURSDAY
8:30 A.M. - 7:00 P.M.
CLOSED HOLIDAYS

TRANSFER STATION
WEDNESDAY - SUNDAY
10:00 A.M. - 5:00 P.M.
CLOSED HOLIDAYS

TOWN OFFICERS

**SELECTMEN, ASSESSORS AND
OVERSEERS OF THE POOR**

HARRY GOULD GREG TASKER
 HARLOW POWERS

TOWN CLERK AND REGISTRAR OF VOTERS
JOYCE HALFORD

DEPUTY TOWN CLERK
SUSAN FALON

TOWN MANAGER, TREASURER, AND TAX COLLECTOR
PEGGY A MORGAN

DEPUTY TREASURER AND TAX COLLECTOR
SUSAN FROST

HEALTH OFFICER
ROBERT CARIGNAN

PLUMBING INSPECTOR
WILLIAM MURPHY

CODE ENFORCEMENT OFFICER
WILLIAM MURPHY

FIRE CHIEF
DON NEAL

S.A.D. #48 - DIRECTORS
CHRIS LITTLEFIELD
DWAYNE LITTLEFIELD

ROAD COMMISSIONER
ARLAND STEDMAN

ANIMAL CONTROL OFFICER
JAMES DUNN

PLANNING BOARD

DWAYNE LITTLEFIELD
MAC CIANCHETTE
DANA LITTLEFIELD
JAMES DENNIS

ART CHILDS
GERALD MARTIN
*RANDY BUTLER

CONSERVATION COMMITTEE

LEWIS P. ELLIOTT
EDWARD ELWELL

BARBARA DAY
JOYCE HALFORD

SUSAN FALOON

E-911 COMMITTEE

DONALD NEAL, FIRE DEPT.

HARLOW POWERS,
BOARD APPOINTEE

HARTLAND HELPING HANDS

PRESIDENT - CECIL LEEMAN
TREASURER - DANA COOPER
SECRETARY - DEBBIE COOPER
PAT MARTIN
DONNIE NEAL
SHIRLEY LEEMAN

SPECIAL HELPERS
LEEANN NEAL
MARY GILPATRICK

AQUA MAINE WATER CO.
1-800-287-1643

AQUA MAINE WATER CO. REPRESENTATIVES:
BRIAN MITCHELL FOREMAN
JACK FOULKES UTILITY CUSTOMER SERVICE

**HARTLAND HISTORICAL SOCIETY
MEMBERS**

PRESIDENT
VICE PRESIDENT
TREASURER
SECRETARY
DIRECTORS

MYRTLE MARBLE
ELMER LITTLEFIELD
HILDA NUTTER
JEANETTE EMERY
DOUGLAS ROBINSON
ROBERT HODGKINS
WAYNE LIBBY

BUDGET COMMITTEE

VAUGHN STEDMAN-CHAIRMAN
ROSE ROBINSON
JOAN CONNELLY
ARLAND STEDMAN
SHIRLEY HUMPHREY
STACEY HALFORD BURNHAM

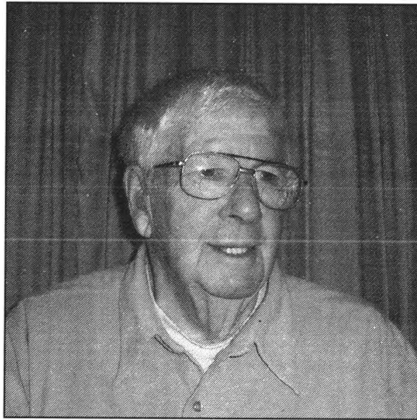
HADLEY BUKER
DON BENSON
ELWIN LITTLEFIELD
CLYDE EMERY
BARBARA DAY

**LOCAL EMERGENCY
MANAGEMENT COMMITTEE**

SHIRLEY HUMPHREY - CHAIRMAN
HADLEY BUKER
DALE HUBBARD

ROBERT HODGKINS
PHIL HUBBARD

2007
SPECIAL TRIBUTE TO



GERALD MARTIN

FOR HIS DEDICATED SERVICE OF
40 YEARS ON THE HARTLAND
PLANNING BOARD.

2007
VOLUNTEER AWARD TO



LAI-LONNIE KOSOWSKI

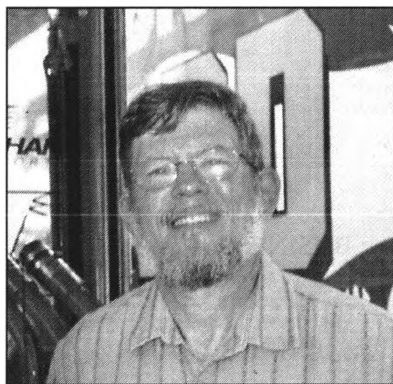
FOR HER KINDNESS AND CARING
TO THE CHILDREN OF OUR
COMMUNITY.

2007
BUSINESS AWARD
TO

ROCKFORD RICE

**FOR HIS GENEROUSITY TO THE CLUBS
& ORGANIZATIONS IN THE COMMUNITY,
AND THOSE IN NEED.**

2007
EDUCATIONAL AWARD TO



JOHN CLARK

FOR HIS DILIGENT WORK AT
THE HARTLAND LIBRARY
HAS HELPED TO BUILD US AN
ENCYCLOPEDIA OF KNOWLEDGE.

2007
CITIZEN'S AWARD TO



PAT MARTIN

FOR HER CONTINUED SERVICE TO
THOSE IN NEED.

**STATISTICS REPORT
2007**

There were: 18 Births (5 Girls - 13 Boys)
Marriages: 19
Deaths: 24
4 Non-Residents
Dogs licensed: 233 Licenses due Jan. 31st (yearly)
Kennels licensed: Total of 2 with 14 dogs in all

Dog License - Price Change

Male-Female	\$11.00
Neutered-Spayed	6.00
Kennel	42.00

Late Fee - Starting Feb. 1st **\$15.00 per dog**
Warrant Late Fee - Starting April **\$25.00 per dog**

Special thanks to all, work with elections, I appreciate working with each of you.
There are approx. 1290 voters.

I want to thank the staff and the townspeople for your help and it is a pleasure to serve you.

Call if I can be of help to anyone. Please leave a message and I will call you back as soon as possible.

My home phone number is 938-2336. My office number is 938-4401.

Respectfully Submitted,
Joyce P. Halford
Town Clerk



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Dean A. Cray

P. O. Box 3
Palmyra, ME 04965
Residence: (207) 938-2006
Fax: (207) 938-2006

Dear Friends and Neighbors:

I would like to take this opportunity to thank you for having the confidence in me to represent you in the Maine State Legislature. It has been a true honor and privilege to serve the people of Hartland as your Representative for the past year. I will continue to work diligently to make your voices heard.

This past year has engaged the Legislature in budgetary, school consolidation and tax issues, which garnered much of our time. As a member of the Joint Standing Committee on Agriculture, Conservation and Forestry, I am committed to working with fellow Legislators to resolve issues that will put Maine back on a path to prosperity for all of its citizens. Being one of the highest-taxed states in the nation, it is now the time for state government to truly change the way it operates. We must cut state spending and create a more business-friendly climate so that Mainers can work, raise their families and prosper in this great state.

The Second Regular Session began the first week of January. More than 400 bills will be addressed by the Legislature during the next few months, including carryover bills and what are considered emergency pieces of legislation. My colleagues and I will be concentrating on the \$95 million budget short fall, tax reform, school consolidation problems, and jail consolidation to just name a few. I encourage anyone who is interested in these bills or any other piece of legislation to attend public hearings, view Legislative Bills online at <http://janus.state.me.us/legis/> or contact me for further information.

Again, it is a pleasure to be your voice in Augusta. One of the greatest aspects of my job is the ability to help my constituents. Please feel free to contact me at my home, 938-2006, or at the State House in Augusta, 287-1440. If you prefer writing, my home address is PO Box 3, Palmyra, ME, 04965.

Sincerely,

A handwritten signature in black ink that reads "Dean A. Cray".

Dean Cray
State Representative

District 28 Canaan, Cornville, Hartland, Palmyra and St. Albans

Printed on recycled paper

TOWN OF HARTLAND
2007 ANNUAL REPORT
LOCAL PLUMBING INSPECTOR

PERMITS ISSUED

Internal Permits	15
Septic Permits	20

PERMITS FEES RECEIVED BY TOWN

Internal Permits	\$ 738.00
Septic Permits	\$2,050.00

<u>TOTAL FEES COLLECTED</u>	\$2,788.00
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<u>STATE SHARE OF PERMITS FEES</u>	\$ 697.00
<u>LPI SHARE OF PERMIT FEES</u>	\$2,091.00

Respectfully Submitted
William Murphy, Local Plumbing Inspector

TOWN OF HARTLAND
2007 ANNUAL REPORT
CODE ENFORCEMENT OFFICER

Quite a few building permits were issued this year, a good sign for the local economy. Building permits are required for all new construction and renovations to existing structures. Activities around Great Moose Lake and Morrill Pond require separate permits under the Shoreland Zoning Ordinance, many of which require Planning Board review. We have also instituted an ordinance requiring a permit for soil erosion control near Great Moose Lake and Morrill Pond. The purpose of this Ordinance is to prevent soils from eroding into the water.

There were several enforcement taken this year. Some of these were small matters voluntarily corrected by the landowners, while one (a dangerous building) may ultimately involve court action.

Please remember that our Ordinances were enacted by you, the townspeople, to protect your property rights as well as those of your neighbors. If you have any questions on how to obtain a permit, or about any of our Ordinances please feel free to contract me through the Town Office.

Respectfully Submitted
William Murphy, Code Enforcement Officer

SUSAN M. COLLINS

MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2922
(202) 224-2983 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

January 2008

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS,
PLANNING RESOURCES
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

Dear Citizens of Hartland:

As we mark the beginning of 2008, I welcome this opportunity to share some of the work I've done during the past year representing Maine in the United States Senate.

Maine plays a critical role in our national security through the men and women who serve in our active duty forces and our National Guard and Reserves and through the skilled employees who work at our defense businesses and installations. As a member of the Senate Armed Services Committee, I successfully supported the vital work at Bath Iron Works, Pratt & Whitney, the Portsmouth Naval Shipyard, and the Defense Finance and Accounting Center, as well as at smaller companies like Hodgdon Yachts and Global Research Technologies.

On the Senate Homeland Security Committee, I have worked to better protect our nation against the threat of terrorist attacks and to strengthen the federal partnership with our emergency managers and first responders in responding to natural disasters. The disruption of terrorist plots last year and the improved federal response to natural disasters, such as the Patriots' Day storm here in Maine and the wildfires in California, demonstrate that these efforts are producing real results. Building on our past successful efforts to reform the intelligence community and to increase security at our nation's seaports and chemical facilities, I worked with Senator Joe Lieberman again, to gain approval of a new law further strengthening our homeland security.

With so many pressing needs in this country, we cannot afford to see taxpayers' dollars lost to waste, fraud, and abuse. Working with the Inspectors General, I have written a bipartisan bill to reform wasteful government contracting practices. The Senate approved this bill in November, and I hope it will become law later this year.

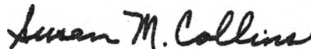
Congress last year passed several bills that I advocated to improve health care, expand aid for education, and protect our environment. These include increased funding for the program to expand access to dental services in rural communities, additional funding for diabetes research, and an extension of a tax deduction for teachers. As a member of the Special Committee on Aging, I worked to create a Task Force on Alzheimer's Disease and introduced a bipartisan bill to block cuts in home health care.

Record-high energy costs are imposing a tremendous burden on our low-income families, truckers, and small businesses. With a bipartisan coalition of Senators, including Olympia Snowe, I fought for increased funding for the Low-Income Home Energy Assistance Program (LIHEAP). We secured a \$400 million increase over last-year's level and will continue to press for additional funding. I also have called upon the Department of Energy to stop buying oil for the Strategic Petroleum Reserve until prices moderate. There is no compelling justification for the Department to take oil off the market at a time when prices are sky high and consumers are struggling to heat their homes and fill their gas tanks.

We need to embrace the goal of energy independence to reduce our reliance on imported oil by developing bio fuels, such as cellulosic ethanol, by increasing fuel efficiency standards for vehicles, and by supporting research into better technology. The new energy law takes significant steps in the right direction.

I am grateful for the opportunity to serve the great State of Maine. If ever I may be of assistance to you, please do contact my Augusta office at 622-8414.

Sincerely,



Susan M. Collins

 PRINTED ON RECYCLED PAPER

Hartland Annual Report 2007



ANNUAL REPORT TO THE TOWN OF HARTLAND

A Message from State Senator Doug Smith

Dear Friends and Neighbors:

As we enter the Second Regular Session of the 123rd Legislature, I would like say that it has been an honor to serve as your State Senator. You, and the citizens of Somerset County, have entrusted me with the job of representing you in Augusta, and I take this responsibility very seriously.

The First Regular Session of the 123rd Maine Legislature adjourned Thursday, June 21, 2007, at 10:26 p.m. If you are interested in looking at the bills that were passed, you can go online to <http://www.maine.gov/legis/opla/legdig123rd-1st.htm> and view *The Legislative Digest of Bill Summaries and Enacted Laws*. Here you will find summaries of all new public laws enacted during the First Regular Session of the 123rd Legislature.

The Second Regular Session of the 123rd Maine Legislature convened on Wednesday, January 2, 2008. During this session, only bills approved by the Legislative Council are allowed to be considered by the Legislature. Of the 575 bill requests, 174 Legislators' bills were allowed in as well as another 47 submitted by the Governor's Departments and Agencies. In addition, there are 169 bills carried over from last session that still require legislative action. Although the Second Session is shorter, the Legislature will have considerable work to do before adjournment in mid-April. Some of the issues before the legislature include: whether to increase the time between car inspections to two years; whether to require boat operators to take a boating safety course; clarifying whether the state can tax meals offered at summer camps; whether to ban smoking in cars with children; and examining whether children's toys meet safety requirements.

I am heartened that some recognition is beginning to occur among legislators that Maine's tax burden is too high and is injuring the state's economy. The Legislature will have the opportunity to consider tax relief which must, of course, go hand in hand with spending cuts. At least two bills to correct some of the flaws with the school consolidation law will also be considered. The Governor's latest plan to take over the county jails is likely to be one of the most controversial bills of the session because it amounts to a transfer to the state of property tax revenues now being used to support county jails.

Please do not hesitate to contact me at any time. I would be happy to help in any way that I can. I may be reached by phone at 564-8819 or 287-1505 or by email at dsmith@kynd.net.

Sincerely,

Douglas M. Smith
State Senator
District 27

MICHAEL H. MICHAUD
2nd DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 725-6305
FAX: (202) 225-2843
www.house.gov/michaud

Congress of the United States
House of Representatives
Washington, DC 20515

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH CARE
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRAILS
SUBCOMMITTEE ON AIRLINES, PASSENGERS
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY
SUBCOMMITTEE ON PUBLIC AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON TAX AND FINANCE

Dear Friends,

I would like to thank the people of Maine's Second Congressional District for the opportunity to serve you in the United States House of Representatives. It is a great honor for me to represent the hard working men and women of Maine in Congress.

We've made progress for Maine people. Working with community groups, town leaders, economic development experts, and many others, I was able to pass my Northern Border Regional Commission bill in the House. This bill would bring much needed federal dollars to the state for economic development purposes. Such an investment would help create jobs, slow outmigration, and strengthen our communities. I will continue to work with members of our Congressional Delegation to ensure that it becomes law.

In Maine, many of our friends and neighbors are veterans. As Chairman of the Veterans Affairs Health Subcommittee, I have worked to make health care more accessible, increase the overall spending for the Department of Veteran's Affairs, increase reimbursement for veterans who have to travel great distances and assist veterans suffering from traumatic brain injury. In the coming year, I will continue to work hard for our veterans to make sure that the federal government lives up to the promises made to them.

I also remain committed to providing quality constituent services and with long distances to travel, it is sometimes difficult for people to reach one of my regional offices. That is why my staff will continue to hold office hours in various communities throughout the District on a regular basis.

If my office may ever be of assistance, please do not hesitate to contact me at my Bangor office at 207-942-6935 or by emailing me through my web page at www.house.gov/michaud. While on my website, I also encourage you to sign up for occasional e-mail updates on the various issues facing Congress that are important to Mainers.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,

Michael H. Michaud
Member of Congress

BANGOR:
20 WASHINGTON STREET
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-6807

LEWISTON:
179 LEWIS STREET, 2ND FLOOR
LEWISTON, ME 04240
PHONE: (207) 752-3709
FAX: (207) 752-6330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 758-1800
FAX: (207) 758-1060

WATERVILLE:
18 COLUMBIA STREET
WATERVILLE, ME 04701
PHONE: (207) 873-5711
FAX: (207) 873-5717

Hartland Annual Report 2007

MAINE SCHOOL ADMINISTRATIVE DISTRICT #48

January 4, 2008

Dear Citizens:

The MSAD #48 Board of Directors, Students, Staff, and Administrators fully appreciate the support of our communities as we continue to educate our students to new and higher levels, and deal with new State and Federal regulations; the greatest of these challenges continues to be consolidation and funding. We continue to strengthen our curriculum and assessment procedures to measure student growth in learning, as well as, continue our commitment to meet our students and our community needs.

The Governor proposed and legislature passed a law requiring the consolidation of Maine's school districts to an estimated 30 units formally to be called Regional School Units (RSU). These units are legislated to serve a minimum of 2,500 students. This consolidation has been met with varying levels of concern and issues across the state. MSAD #48 has been meeting with MSAD #38 to establish a regional unit. The plan submitted in November, 2007 was accepted by the Commissioner with two remaining areas to be completed. The issues to be resolved in the upcoming weeks include the determination of how to deal with the local-only debt on the Hartland Consolidated School and an acceptable list of cost savings. Although, the debt issue has provided some interesting discussion, cost savings without job layoffs (not allowed within the legislature), school closings (also not allowed within the legislature), or other programs reductions are very difficult to find. This reorganization is expected to go to a public vote for acceptance in June of 2008 with operation to begin in July 2009. The Governor curtailed state expenditures in December 2007 by 38 million dollars, with 20 million from education and 18 million from the Department of Health and Human Services. The result of these cuts are yet to be seen, however, we know that the 2008-2009 state funding has been reduced from 55% to 53% to meet state finance issues.

We thank the Communities for their support this year of the much needed building repairs completed throughout the District, which will help to maintain our buildings and reduce the effects caused by delayed maintenance.

The buildings in MSAD #48 are open and used heavily by our citizens to support each of the communities and their needs. We welcome the opportunity this year to work closely with Town Managers and Selectmen to streamline efforts and reduce costs to the citizens of MSAD #48. The Building Committee has continued actively to update our facilities and find cost savings in operations at the same time. Upgraded heating systems and lighting are already returning savings or at minimum, leveling the cost increases caused by increased energy costs. The district has applied for state funding for additional major renovation to the heating systems in the Corinna and Hartland Elementary buildings where we have had several steam pipes break due to age, for updated flooring in Newport/Plymouth Elementary School, and for roof repairs and an elevator for Nokomis Regional High.

Staff and administrators are working to strengthen all programs offered by the District and look forward to serving the needs of all citizens in the District. We are presently bringing local access to the Community College Program, both for our high school students in order to develop a seamless transition to higher learning and to our public, who are unable to travel the distance to the State College and University programs. College level programs are presently available within the District and we are working to expand these opportunities.

The School District population continues to grow this year as we opened our schools in the fall. Programs for four year olds are now available in all of the elementary buildings. Three of the five have received National Certification and we are completing process for the other two. Please contact your school if you have questions about any of the programs. The District continues to improve communications with our citizens producing local school newsletters, monthly meetings with Town Officials, distribution of regular financial reports to the Town offices, by way of Nokomis Warrior broadcasts, and through District Newspapers. We now provide a comprehensive all day kindergarten program.

The MSAD #48 Staff and Board are pleased with the opportunity to serve the Towns of MSAD #48 and look forward to strengthening that relationship.

Sincerely,

William P. Brauu

William P. Brauu

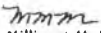
Superintendent of Schools



STATE OF MAINE
HOUSE OF REPRESENTATIVES
CLERK'S OFFICE
2 State House Station
Augusta, Maine 04333-0002

MILLICENT M. MACFARLAND
Clerk of the House
(207) 287-1400

TO: Editor, Annual Report
Town of Hartland
PO Box 280
Hartland, ME 04943-0280

FROM: 
Millicent M. MacFarland
Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature
(term exp. 12/3/08)

District: 28

State Representative: Hon. Dean A. Cray
Home Address: P. O. Box 3
Palmyra, ME 04965

Residence: (207) 938-2006
Business: (207) 478-8279
Fax: (207) 938-2006
E-Mail: cray@tdstelme.net

Capitol Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002

State House E-Mail: RepDean.Cray@legislature.maine.gov

Telephone: (207) 287-1400 (Voice)
207-287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900

Maine Legislative Internet Web Site - <http://janus.state.me.us/legis>

Hartland Annual Report 2007

Tri-Town Food Cupboard 2007 Report

Thanks to generous donations this past year TTFC is still able to help the area families in need of help.

The requests for food increased this year by 108 including 321 people. Requests were 684 from Hartland residents, 333 from St.Albans residents, and 150 from Palmyra residents. These requests included a total of 2850 people.

As mentioned in this report in the past, no one gets paid for the work done at the food cupboard, everything is done by volunteers. Two new volunteers this year are Winnie Russell and Sandra McNichols.

We are very fortunate to have a Board of Directors and a group of workers who are dedicated to making life easier for those who need our help.

TTFC's fuel and water expenses increased just like everyone else which makes those donations even more important this year.

The Hartland/St.Albans Lions Club and an individual made it possible for us to give out 30 Christmas dinner boxes over and above the regular requests for food. We also had many turkeys and turkey dinners donated that we were able to pass out at Thanksgiving.

Thank you for helping us to be able to assist those in need. For further information you may call me at 938-2152.

Respectfully submitted,

Judy Alton

OLYMPIA J. SNOWE
MAINE
164 RUSSELL SENATE OFFICE BUILDING
(202) 224-5344
Web Site: <http://snowe.senate.gov>

COMMITTEES:
COMMERCE, SCIENCE, AND
TRANSPORTATION
CHAIR, FISHERIES AND COAST GUARD
SUBCOMMITTEE
FINANCE
INTELLIGENCE
CHAIR, SMALL BUSINESS

United States Senate

WASHINGTON, DC 20510-1903

January 16, 2008


Dear Friends,

Thank you for this opportunity to offer my best wishes and warmest greetings as the Town of Hartland proudly looks ahead to 2008. With the New Year upon us, many of us have no doubt made resolutions that we will be striving to keep. For my part, I have renewed my pledge to tirelessly serve you as your Senior Senator in the United States Senate and to do so always with our great state of Maine at the forefront of every issue I consider and decision I make.

Our challenge, as Mainers, will be to build on the successes of 2007 evident in many parts of our state. In the past year alone, we've witnessed progress in sustaining and providing employment opportunities from Aroostook County with the location of Maine Mutual Group's headquarters in Presque Isle, to York County with the welcomed presence of Pratt & Whitney and Saco Defense – with advancements in both small business and in the industrial sector of our economy. We've seen developments from the City of Brewer with the leadership of Cianbro at the old Eastern Fine Mill to manufacture infrastructure for the oil industry, to Belfast with the recent announcement of AthenaHealth where Mainers will help the health care industry operate more efficiently. There have been signs of economic resurgence in places such as Auburn with the recent announcement of Safe Handling, Inc., Maine's first ethanol manufacturer, and in Madison with the unique nature of Backyard Farms where tomatoes are being grown in a new way in our state. But no matter the town or city in our state's sixteen counties, Maine's legendary can-do spirit, work-ethic, and ingenuity remain indispensable to furthering innovation and new ventures.

Certainly, we recognize that many hurdles remain in ensuring a strong economic future for all our citizens – and I will continue my steadfast work to improve the quality of life for Maine's hardworking people. That's why, as Ranking Member of the Senate Committee on Small Business and Entrepreneurship, I redoubled my efforts to extend the vital New Market Tax Credit program through 2009, enabling critical economic investments throughout the state to add vital jobs – and I have introduced and championed legislation to spur our economy through much-needed incentives. And there are many other issues that must be addressed in this New Year – from the ongoing war in Iraq to sky-rocketing energy costs. We must continue to improve the security of our homeland; tackle the pressing issue of access to affordable, quality health care; address the pervasive housing crunch and persistent credit crisis; confront and reduce the impact of global climate change; and lessen our dependence on foreign oil. In fact, Congress made a tremendous stride in passing a provision, which was enacted into law, that I helped spearhead to improve vehicle fuel efficiency for the first time since 1975. Yet, we must continue fighting to ensure assistance for those most vulnerable to the high cost of heating their homes. And, above all, we must focus on forging solutions! Thank you again for allowing me the enormous honor of representing you. I strongly encourage you to continue that dialogue by visiting www.snowe.senate.gov or phoning toll free in Maine at 1-800-432-1599.

Sincerely,


OLYMPIA J. SNOWE
United States Senator

AUBURN
TWO GREAT FALLS PLAZA
SUITE 7B
AUBURN, ME 04210
(207) 786-7461

AUGUSTA
40 WESTERN AVENUE, SUITE 408C
AUGUSTA, ME 04301
(207) 622-8992

BANGOR
ONE CHURCHLAND PLACE, SUITE 306
BANGOR, ME 04401
(207) 945-0432

BIDDEFORD
227 MAIN STREET
BIDDEFORD, ME 04005
(207) 282-1144

PORTLAND
3 CANAL PLAZA, SUITE 601
PORTLAND, ME 04101
(207) 874-0883
MAINE RELAY SERVICE
TDD 1-855-3373

PRESQUE ISLE
109 ACADEMY STREET, SUITE 3
PRESQUE ISLE, ME 04769
(207) 786-5124

IN MAINE CALL TOLL-FREE 1-800-432-1599
PRINTED ON RECYCLED PAPER

Hartland Annual Report 2007

December 15, 2007

Hartland and St. Albans Senior Citizens have seen another year come and go. Our average attendance was 16 people each week.

The senior Citizens Group's 2007 activities included:

We received a visit from a nutritional aide from the Somerset Country Extension one Tuesday per month.

Sanfield Rehabilitation Center served lunch on the third Tuesday each month. We were also invited to dinner and a bingo party in May and a cookout in August.

We had a craft and baked goods table at the Hartland Fun Day in June.

We, the Hartland & St. Albans Senior Citizens Group, feel we have had a successful year and are very grateful to the towns that support us. We could not exist without your donations and support. Thank you and God bless you all!

Joyce Kenney, Secretary

Hartland Public Library
P.O. Box 620
Hartland, ME 04943
December 31, 2007

To the Residents of Hartland,

On behalf of the staff and trustees of the Hartland Public Library, I want to thank you for your past support and give you a statistical snapshot of the library.

We have tried to be attentive to the needs and interests of the community in 2007. Patron response our free interlibrary loan service, for example, has been very positive and we will lend and borrow 1200 items this year. We brought walk-in wireless to the library so anyone with a wireless laptop can access the internet regardless of how many patrons are using our 4 computers. We expanded the video collection to include both VHS and DVD formats and now offer over 1000 titles that patrons can borrow for two weeks at a time. We offered expanded programming for young people during the summer, and added a Wednesday Homework Helper program when school started. In addition we are mentoring several local youth who are interested in a library career.

Careful attention has been paid to what patrons want and circulation statistics reflect this. In March of 2006, circulation was 24 items per day. As of November, 2007, this had increased to 54 per day and we have added 4100 new items in 2007. Patron response to our new Koha circulation system (the first open-source system in Maine) has been extremely favorable as it allows patrons with internet access to reserve and renew from home. A grant from the Maine Nutrition Network helped educate local youth about healthy eating in fun ways. We have been awarded a Cornerstones of Science grant from Fisher Scientific that will provide training and books on science and math worth \$1,000 in 2008.

Internet resources like Half.com, Bookmooch and BetterWorld Books have allowed us to sell or swap books in ways that generate more revenue and add new authors in a cost-effective manner. Additional purchases on eBay have extended resources even further.

We have 775 patrons as of December 19th and younger citizens have gotten the most new library cards in 2007. We have made specific requests for additional funds from both the Palmyra and St. Albans budget committees for 2008.

We are proud of the service and friendly atmosphere we have created at the Hartland Public Library and value our Hartland patrons. If you have not been in recently, please do so.

Respectfully submitted by
John R. Clark, MLIS
For the Board of Trustees-Hartland Public Library

**Local Sealer of Weights and Measures
2007**

Starting in January, the test weights and fuel pump test cans were taken to Augusta for the yearly calibrations. In the middle of February, I picked up the equipment and attended a meeting with the State Sealers for updates on new devices.

I was sworn in at the town office in April. In the month of July, 8 pumps and 9 Scales were tested and found to be in good working order and within the state tolerances, in the town of Hartland.

Respectfully submitted
Local Sealer, Tim Briggs
Phone 924-7562

HARTLAND VOLUNTEER FIRE DEPARTMENT



Dear citizens,

In 2007 the Hartland Volunteer Fire Department responded to a total of 97 calls. The different types of calls responded to and sub totals are as follows:

- 22 car accidents,
- 10 structure fires
- 14 power lines down
- 3 electrical fires
- 3 vehicle fires
- 9 fire alarms
- 3 permit burn
- 6 rescue calls
- 3 grass/woods fires
- 3 stand by calls
- 8 unknown fire/smoke investigations
- 5 chimney fires
- 6 furnace fires
- 2 false alarms

While responding to these calls we only had one injury reported which was not covered by the town or workers compensation.

While we are still working on the fire station it was in our best interest to use our money this year to go towards a new fire truck. The truck has been ordered and should be arriving sometime around March/April.

We encourage everyone to check their smoke detectors regularly to make sure that they are working properly. We also ask that everyone make their house numbers visible to us so that we can better serve our community. Most of our calls are at night so it would be easier for us to find your home if it is numbered near the road with reflective numbers.

Special thanks go out to all of the firemen who devote their time to the department. Also, thanks go out to those who continue to support the local fire department. Your support is greatly appreciated.

Respectfully submitted,

A handwritten signature in cursive script that reads "Donald Neal". The signature is written in black ink and is positioned below the typed name.

Donald Neal, Fire Chief

Hartland Annual Report 2007

Great Moose Lake Association Annual Report 2007

GMLA was sorry to accept the resignation of our president Scott Thies, in early Spring, due to work commitments out of state. Thank You Scott, for the fine job you did for our organization. Bettie Jayne Frosch, the vice president stepped up to the presidency.

The board voted to hire divers to inspect the area around the state boat landing. This was completed and thankfully no invasive plants were found.

Our lake has been placed on the DEP's Lakes most at Risk . This means we must continue our efforts to prevent erosion into the lake and further educate our land owners around the lake.

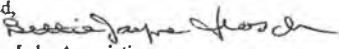
We were unable to institute the courtesy boat greeter program. We attempted to interest Unity College students in working with us but were unsuccessful. At our annual meeting in July we did have a number of lake owners who said they would be willing to be trained and to assist with this program. Plans are in the works to have a training program here at the lake in May 2008.

Welcome packets were assembled by Betty Childs and B.J. Frosch. These are handed out by members of the board to new property owners that come to our attention.

Steve Seekins, John Plummer and myself,(B.J. Frosch) met with Steve Gettle, the gentleman who is the forester for Linda Bean. Ms. Bean purchased property around the lake which includes the 3 beaches between Frenches Rock and Main Stream. Our hope was that we could convince Ms. Bean to continue to allow public use of the beaches. We offered to monitor the beaches and clean up as needed on a regular basis. Concern was expressed by Mr. Gettle of the fear of a forest fire seemed to be the main reason they did not want the public on the beaches and indeed a few short weeks later a fire was discovered on the beach. There is no road access to this area. Quick thinking and the response by 5 of our lake association members put the fire out and averted a disaster, before any firemen could reach this area.

Two projects have become a yearly event. One is an annual boat parade which has been attended by upwards of 17 boats. This year's theme was Hawaiian. We have also begun assembling a calendar featuring scenes around the lake. This calendar runs from July to July so that summer residents have an up to date one available when they return for the summer.

Membership: ~~108~~ Families

Respectfully Submitted,
Bettie Jayne Frosch 
President, Great Moose Lake Association

SMOKEY'S ANGELS SNOWMOBILE CLUB, INC.

First I would like to say that I am the new Secretary for Smokey's Angles S.C. There is no way I can fill Ann Herrin's shoes for a job well done for the last 30 years as Secretary of our club. I will do my best to keep everyone updated on the happens with the club.

I am happy to say that the work on the Dream Bridge has been complete and it could not have happened without the hard work of many people.

The club has again sponsored two Blood Drives this past year and they are connected with the Eastern Maine Medical Center Blood Donor Program. All donations stay in the state of Maine. If in the future you see the sign out that we are having another Blood drive and you have not signed up to donate please walk in during the time the blood drive is going on and donate as it is a wonderful feeling to know you have helped to save a life.

The Margaret Chase Smith scholarship applications are available to any graduating senior who belongs to the club on January 1, 2007. The winner will be awarded a \$250.00 and the application can be obtained by contacting Joan Connelly at 938-2169.

We sold the Bombie we had for dragging and purchased a Chevy Blazer and groomer track kit and drag this past fall and hopefully will make it better for keeping our trails in great shape. We urge anyone who owns a snowmobile and enjoys riding the trails in our area to join your local club. It takes lot of hours to keeps out trails in good shape and this is all done thru volunteer labor. In the falls there are many hours spent clearing and doing whatever else is necessary to be able to ride during the winter months so please if you can donate any time please call either of our Trailmasters Artie Burrill at 938-4762 or Elwin Littlefield at 938-4905. Our meetings at held the first Tuesday at 7:30 pm at the Hartland Library. All interested individuals are welcome to attend.

This past October we held our 30th Anniversary at the Broken Putter in Pittsfield with 50 people in attendance. We honored our Charter Members James and Ann Herrin along with Weston and Charlotte Elliott. These folks have worked continuously for this club. Ann was also honored for her 30 years of service as Sec. of the club and Charlotte for being the Trailmaster. The other two Charter members Ed and Roberta Gettz were also in town from Al. but due to illness could not attend. They certainly were missed.

Though out the year we have again donated to various charities. Among them are The Pine Tree Camp, two local food cupboards and the Hartland Library.

Rember safety is a number one priority in riding your snowmobile. Always ride to the right and keep your speed down. It's better to take a little longer to get where you want to go and get there safely.

Irene Dolly Robbins, Secretary
Smokey's Angels S.C. Inc.

2007 Annual Report of FirstPark to members of the KRDA

Some of the more significant events and activities of FirstPark this year include:

The governing body of the KRDA, with approval of its member municipalities, changed its funding model this year. In the past, the budget had a heavy reliance on the sale of properties. If land were not sold, the budget would be severely and negatively impacted. The revised model significantly reduced FirstPark's operating budget and increased municipal assessments. This model should provide for greater stability and less fiscal uncertainty in future years. Finances are being tracked by the development of a new monthly "Statement of Cash Flow". This mechanism allows the Legal and Finance Committee and General Assembly members to better monitor income and expenditures.

The Town of Oakland collected and transferred \$312,791 to the KRDA based on \$24,000,000 of assessed private, taxable properties within FirstPark for the year.

Tax sharing returns to member municipalities each June is as follows:

2004	\$ 13,110
2005	\$ 20,525
2006	\$ 93,397
2007	\$234,791
2008	\$238,436 (est.)

The final parcel within the five-parcel, Lot 1 subdivision was sold. It was recently resold to David Mayberry, and a 3,400 sq. ft. building is currently under construction.

There are approximately 850 people working in FirstPark generating an estimated annual payroll of \$35,000,000. T-Mobile, the largest employer has about 750 at its 80,000 sq. ft. site. There are twenty separate tenants.

KRDA's 20,000 sq. ft. speculative office building was sold in late October 2007 to a private developer. This property will be added to the tax roll in April 2008 and is expected to generate in excess of \$25,000 in additional revenue to the KRDA for 2008.

The KRDA's FirstPark effort continues to attract state, regional, and national attention. FirstPark played a feature role in a segment of the Maine Public Broadcasting Network's "Hometown Economics" series. We were recognized as Northeastern Economic Developers Association's "Project of the Year" last fall. Although we did not receive that designation, we were featured in that organization's first electronic newsletter, "Shop Talk", as one of their "Best Practices" projects. The Maine Development Foundation considered FirstPark for one of its 2007 "Champions of Economic Development" awards. The Connecticut Alliance Program learned of FirstPark's regional cooperative project at a presentation in November.

Directors and staff of FirstPark remain eager to meet with your administrative boards, budget committees, and local service organizations with progress updates. Thank you for your continued support.

Leonard A. Dow, Executive Director

2007
ANNUAL REPORT
Hartland Helping Hands

Active Members:

President: Cecil Leeman
Treasurer: Dana Cooper
Secretary: Debbie Cooper
Pat Martin
Shirley Leeman
Sherry Vigue

Donations for 2007

Scholarships	\$1,500.00
Fun Days	450.00
4-H	100.00
Nokomis JROTC	500.00
Christmas in the Square	500.00
HVFD (Fire Prevention Week)	219.00
Hartland Community Basketball	764.58
Annual Children's Holiday Fund	500.00
Benefit suppers	1,000.00
Community Members with hardships	2,000.00
Project Graduation	100.00
Conservation Camp (1 camper)	300.00
Somerset Middle School (show chorus jackets)	500.00
Breast Cancer Walk	150.00
Food Cupboard	1,000.00
Oil for Town Hall	500.00
Sanfield Rehab Center	100.00

Total donations \$9,983.58

The Helping Hands would like to thank the Town for allowing them to use the Town Hall for BINGO. We greatly appreciate that privilege.

HHH

Animal Control Report

110 Calls

35 Cats to Dexter

5 Dogs to Dexter

6 Animal bites & Quarantine

James Dunn A. C. O

Hi to Ali,

Here is what we have for numbers of kids from each town that signed up for basketball. I do not have an e-mail address for the Town of St. Albans or Town of Palmyra. I am hoping that Pete Denbow and Darrin Dyer will forward these on to their respective towns.

Again, these are for Basketball Only. I do not have numbers for the soccer program, someone else on the Rec Committee was responsible for those sign-ups.

Palmyra = 25 kids
St. Albans = 26 kids
Hartland = 29 kids

TOTAL = 80 kids

On behalf of the ITCC Rec. Committee we want to thank everyone for their support of these valuable programs. It offers an opportunity for our area youth to participate, learn and grow. We could not offer the quality without the help of everyone involved.

Thanks so much,
Dana Littlefield

Hartland Annual Report 2007

Citizens of Hartland, Palmyra and St. Albans,

Irving Tanning Community Center is operated through a thirteen member Board of Directors each representing a group with an interest in the facility. Each of the three towns, Maine School Administrative District 48, Prime Tanning Co., Inc. (formerly Irving Tanning Co., Inc) and Kennebec Valley Community Action Program (KVCAAP) appoint one member to the Board. Additional representatives are selected to represent local school staff, parents, local businesses, law enforcement, clergy, the Recreation/Activities Committee, and community members. M.S.A.D. 48 provides the operating costs, insurance, maintenance, and cleaning of the Center. Scheduling of events is done through the office at the Hartland Consolidated School.

The Center has a Recreation/Activities Committee which meets on the first and third Thursday of each month. Committee meetings are open to the public. The Recreation/Activities Committee oversees the Youth Sports Programs. In the fall children from Hartland, Palmyra and St. Albans participate in a tri town soccer program. This program involves over 100 children from the three towns. Winter is basketball season. Close to 100 children from all three towns participate in this program too. Due to league rules Baseball/Softball teams have to be by individual towns. The Center is used to play many of the games. The Youth Sports Program involves a lot of volunteers who coach and supervise the students. Games and practices are held at the Irving Tanning Community Center weeknights and Saturdays.

The Recreation/Activities Committee is also responsible for planning and supervising the Daddy-Daughter Dance and the Mother Son Dance. Citizens from all over the area participate in these events.

Other activities at the Center are gymnastics, dance, Alanon, Fabric Art Group, and fencing. In February the Somerset County Family Enrichment Council will be hosting a 6 week "Active Parenting Program" for parents of teenagers. Area groups use the Center for dances, concerts, trainings and meetings.

Irving Tanning Community Center is also available for private events. Birthday parties, bridal and baby showers, anniversary parties, and family functions are some of the events that have taken place at the Center.

If you are interested in using Irving Tanning Community Center please contact the office at the Hartland Consolidated School for a "Building Use Form". This same form can be found on the Irving Tanning Community Center web site at "msad48.org". If you are interested in being part of the Center or if you have any suggestions or ideas for programs to better serve our community please contact the Center at 938-5191. We welcome your support.

Respectfully Submitted by,

Denise Kimball
Secretary, Irving Tanning Community Center

FAMILY VIOLENCE

APPROPRIATION:	<u>150.00</u>	150.00
PAID:		
SOMERSET FAMILY VIOLENCE	<u>150.00</u>	150.00

CHILD ABUSE

APPROPRIATION:	<u>150.00</u>	150.00
PAID:		
SOMERSET CHILD ABUSE	<u>150.00</u>	150.00

KV TRANSIT

APPROPRIATION:	<u>280.00</u>	280.00
PAID:	<u>280.00</u>	
KV TRANSIT		280.00

KVCOG

APPROPRIATION:	<u>2,670.00</u>	2,670.00
PAID:	<u>2,670.00</u>	
AVP		2,670.00

HOSPICE

APPROPRIATION:	<u>250.00</u>	250.00
PAID:	<u>250.00</u>	
HOSPICE		250.00

KENNEBEC MENTAL HEALTH

APPROPRIATION:	<u>900.00</u>	900.00
PAID:	<u>900.00</u>	
KENNEBEC MENTAL HEALTH		900.00

HARTLAND-ST. ALBANS SR'S

APPROPRIATION:	<u>500.00</u>	500.00
PAID:		
HARTLAND-ST. ALBANS SR'S	<u>500.00</u>	500.00

SENIOR SPECTRUM

APPROPRIATION:	<u>600.00</u>	600.00
PAID:	<u>600.00</u>	
SENIOR SPECTRUM		600.00

ANIMAL CONTROL

APPROPRIATION:	<u>1,500.00</u>	1,500.00
PAID:		
JIM DUNN	<u>1,500.00</u>	1,500.00

KVCAP HEADSTART

APPROPRIATION:	<u>150.00</u>	150.00
PAID:	<u>150.00</u>	
HEADSTART		150.00

CODE ENFORCEMENT

APPROPRIATION:	<u>1,550.00</u>	1,550.00
PAID:		
BILL MURPHY	<u>1,550.00</u>	1,550.00

HYDRANT RENTAL

APPROPRIATION:	46,250.00	
		46,250.00
PAID:		
AQUA MAINE WATER	28,067.04	
A/P	<u>18,182.96</u>	
		46,250.00

SEBASTICOOK CHAMBER OF COMMERCE

APPROPRIATIONS:	<u>100.00</u>	100.00
PAID:		
SEBASTICOOK CHAMBER OF COMMERCE:	<u>100.00</u>	100.00

DAM ELECTRIC

APPROPRIATION:	<u>2,000.00</u>	2,000.00
PAID:		
CENTRAL ME POWER	425.66	
UNEXPENDED	<u>1,574.34</u>	2,000.00

HYDRANT RENTAL

APPROPRIATION:	<u>46,250.00</u>	46,250.00
PAID:		
AQUA ME. WATER	28,067.04	
UNEXPENDED	<u>18,182.96</u>	46,250.00

ITCC RECREATION

APPROPRIATION:	<u>2,500.00</u>	2,500.00
PAID:		
IRVING TANNING COMM. CTR.	<u>2,500.00</u>	2,500.00

TREE REMOVAL

APPROPRIATION:	<u>500.00</u>	500.00
PAID:		
ARNOLD RAMSDELL JR.	<u>500.00</u>	500.00

KVCAP HEAD START

APPROPRIATION:	<u>300.00</u>	300.00
PAID:		
HEADSTART	<u>300.00</u>	300.00

SCOTT WEBB AUXILIARY

APPROPRIATION:	<u>150.00</u>	150.00
PAID:		
SCOTT WEBB AUXILIARY	<u>150.00</u>	150.00

TRI TOWN FOOD BANK

APPROPRIATION:	<u>500.00</u>	500.00
PAID:		
TRI TOWN FOOD BANK	<u>500.00</u>	500.00

SCHOLARSHIPS

APPROPRIATION:	<u>1,000.00</u>	1,000.00
A/P	<u>1,000.00</u>	1,000.00

INTEREST

RECEIVED:	<u>5,480.53</u>	5,480.53
PAID:		
TD BANKNORTH	<u>5,480.53</u>	5,480.53

DOG ACCOUNT

RECEIVED:		
TOWN CLERK:	<u>1,812.00</u>	1,812.00
PAID:		
JOYCE HALFORD	226.00	
CARRIE'S	570.00	
TREASURER OF STATE	1,017.00	
OVER EXPENDED:	<u>1.00</u>	
		1,812.00

CEMETERIES

APPROPRIATIONS:	3,000.00	
SALES OF LOTS & BURAILS	<u>1,425.00</u>	4,425.00
PAID:		
WORLD FLAG	230.40	
PARIS FARMS - SEED & SUPPLIES	287.33	
ST. ALBANS MINI MART	62.00	
HUFF, MOWER PARTS \EQUIP.	2,505.27	
PUBLIC WORKS LABOR	1,280.00	
UNEXPENDED	<u>60.00</u>	
		4,425.00

UNEMPLOYMENT TAX

APPROPRIATION	1,500.00	
RECEIVED:		
H.P.C.F.	<u>1,999.98</u>	3,499.98
PAID		
MMA	3,135.50	
UNEXPENDED	<u>364.84</u>	
	3,499.98	

POOL

APPROPRIATION:	<u>3,500.00</u>	
	3,500.00	
CARRY	3,500.00	3,500.00

STREET LIGHTS

APPROPRIATION:	<u>8,000.00</u>	
	8,000.00	
PAID:		
CENTRAL ME POWER	7,661.11	
UNEXPENDED	<u>338.89</u>	
	8,000.00	

WORKERS COMP

APPROPRIATION:	3,000.00	
RECEIVED		
H.P.C.F.	5,445.83	
MEMIC	<u>2,915.00</u>	
		11,360.83
PAID ME EMPLOYEES		
MUTUAL INS.	9,792.00	
UNEXPENDED	<u>1,568.83</u>	
		11,360.83

HEALTH INSURANCE

APPROPRIATION:	11,000.00	
RECEIVED:		
H.P.C.F.	22,800.00	
E. WOODMAN	1,695.12	
TOWN EMPLOYEES	<u>1,299.48</u>	
		36,794.60
PAID:		
M.M.E.H.T.	33,595.74	
UNEXPENDED	<u>3,198.86</u>	
		36,794.60

FIRE DEPARTMENT

APPROPRIATION:	12,500.00	
FIRE DEPT. CAPITAL	<u>2,000.00</u>	14,500.00

PAID:		
TDS-TELECOM, TELEPHONE	998.09	
CMP, ELECTRICITY	1,640.14	
SNOWMAN'S OIL, HEAT	3,785.50	
AQUA MAINE, WATER	157.98	
BANGOR DAILY NEWS	95.00	
ST.ALBANS F.O.L	882.53	
REPAIRS - YANKEE, TW	578.15	
EQUIPMENT K & T	672.85	
INSURANCE	4,871.10	
TREAS. STATE ME.	276.75	
SMALL REPAIRS	487.34	
UNEXPENDED	<u>54.57</u>	14,500.00

PAY TO OFFICERS

APPROPRIATION:	<u>42,995.00</u>	42,995.00
PAID:		
PEGGY MORGAN	22,256.00	
HARRY GOULD	1,250.00	
GREG TASKER	1,250.00	
HARLOW POWERS	1,250.00	
JOYCE HALFORD	1,000.00	
DON NEAL	1,000.00	
OFFICE STAFF	14,268.80	
UNEXPENDED	<u>720.20</u>	42,995.00

BOAT EXCISE

RECEIVED:	<u>4,649.60</u>	4,649.60
PAID:		
GREAT MOOSE LAKE ASSOC.	2,000.00	
UNEXPENDED	<u>2,649.60</u>	4,649.60

POOL

APPROPRIATION:	<u>53,000.00</u>	53,500.00
CARRY	<u>53,000.00</u>	53,500.00

H.P.C.F

APPROPRIATION:	30,000.00	
RECEIVABLES	<u>32,700.00</u>	62,700.00
PAID:		
H.P.C.F.	<u>62,700.00</u>	62,700.00

CONTINGENT REVENUE

APPROPRIATION:	5,000.00	
RECEIVED:		
LIEN COST	2,042.44	
REIMBURSEMENTS	5,226.51	
RETURN CHECK FEES	150.00	
BUILDING PERMITS	1,025.00	
COPIES	72.50	
ACCT REC. STATE OF MAINE	3,500.00	17,016.45

CONTINGENT REVENUE CONT.

PAID:

POSTMASTER	1,972.65
P.MORGAN (CREDITS)	204.83
ROLLING THUNDER , ADS	642.84
M.M.A. , DUES	2,135.00
MERCHANT BANK, LOCK BOX	24.00
SOMERSET COUNTY REG. OF DEEDS	2,185.05
SAM'S CLUB	143.11
FUN DAYS	964.75
WALMART SUPPLIES	450.07
V&R SUPER SAVER, SUPPLIES	253.14
GORHAM LEASING - COPIER	924.06
MIKE WIERS - LEGAL	990.79
BUD'S - SUPPLIES	276.47
PARIS FARMS, SUPPLIES	333.90
MILLER SIGN - PLAQUES	390.00
UNIFIRST - UNIFORMS	556.14
JUDY TURNER - CREDITS	198.27
EDWARD, FAUST & SMITH, AUDIT	6,000.00
MWDA DUES	60.00
OVER EXPENDED	<u>1,688.62</u>

17,016.45

INSURANCE

APPROPRIATION:	5,000.00
RECEIVED:	
H.P.C.F.	7,533.00
EMERGENCY SERVICE	<u>3,500.00</u>

16,033.00

PAID:

MILES CARPENTER CO.	15,594.48
UNEXPENDED	<u>438.52</u>

16,033.00

O.A.B. (SOCIAL SECURITY)

APPROPRIATION:	7,500.00	
A/R HPCF	<u>1,090.98</u>	8,590.98
PAID:		
IRS	8,590.98	8,590.98

LAKE ASSOCIATION

FROM BOAT EXCISE	<u>2,000.00</u>	2,000.00
PAID:		
G.M.L.A.	<u>2,000.00</u>	2,000.00

ROADS

FROM LOCAL ROAD ASSISTANCE	16,938.00	
APPROPRIATION:	<u>33,000.00</u>	49,938.00
PAID:		
PUBLIC WORKS LABOR	34,856.74	
ST.ALBANS MINI MART F.O.L	1,080.79	
IVAN ESTES HAY	200.00	
PIKE INDUSTRIES - COLD PATCH	1,251.44	
ARLAND STEDMAN - LABOR	6,209.32	
EAGLE RENTAL	705.00	
DOUBLE DIAMOND - GRAVEL	3,039.50	
PITTSFIELD RENTAL	170.00	

BEAUREGARD EQUIP.	582.17	
WHITE SIGN	103.84	
SEEKINS INSPECTIONS	100.00	
PARIS FARMS, MISC.	683.01	
DIRT WORKS, GRAVEL	852.69	
CORNVILLE CONSTRUCTION	103.50	
UNEXPENDED	<u>6,432.96</u>	49,938.00

TOWN HALL

APPROPRIATION:	3,500.00	
FUEL DONATIONS	<u>1,600.00</u>	5,100.00
PAID:		
CENTRAL ME. POWER	905.76	
SNOWMANS	3,684.09	
AQUA ME. WATER	155.49	
WRIGHT'S	222.96	
HANCOCK, HARDWARE	104.21	
UNEXPENDED	<u>29.49</u>	5,100.00

TOWN TRUCK

APPROPRIATION:	<u>2,500.00</u>	2,500.00
PAID:		
ST. ALBANS MINI MART	1,606.78	
CAR QUEST, PARTS	594.33	
UNEXPENDED	<u>298.89</u>	2,500.00

TRANSFER STATION

FROM EXCISE	50,000.00	
RECEIVED:		
INDUSTRIAL METALS	<u>1,146.80</u>	51,146.80
PAID:		
LABOR	14,508.00	
A.E. ROBIONSON HEAT	416.93	
ST. ALBANS MINI MART	982.12	
HEART OF MAINE EXTERM	270.00	
CAR QUEST	111.16	
WASTE MANAGEMENT	36,594.83	
SUPPLIES	61.68	
OVER EXPENDED	<u>1,797.92</u>	51,146.80

LIBRARY

APPROPRIATION:	<u>16,000.00</u>	16,000.00
PAID:		
LIBRARIANS	15,058.02	
UNEXPENDED	<u>941.98</u>	16,000.00

CROSSING GUIDES

APPROPRIATION:	<u>3,500.00</u>	
PAID:		3,500.00
ROBERT & JANASE RICH	2,701.00	
UNEXPENDED	<u>799.00</u>	3,500.00

SNOW REMOVAL

FROM EXCISE:	<u>60,000.00</u>	60,000.00
PAID:		
D. DIAMOND, CONTRACT	41,848.34	
JOHN GETCHELL, LANDING	500.00	
ST. ALBANS MINI MART	448.75	
CMP, ELECTRICAL	362.49	
PUBLIC WORKS	<u>16,840.42</u>	
		60,000.00

M.S.A.D. #48

APPROPRIATION:	<u>411,711.90</u>	411,711.90
PAID:		
M.S.A.D. #48	<u>411,711.90</u>	
		411,711.90

FIRST PARK

APPROPRIATION:	5,300.00	
RECEIVED:		
FIRST PARK	<u>0.00</u>	5,300.00
PAID:		
FIRST PARK	5,219.61	
UNEXPENDED	<u>80.39</u>	
		5,300.00

AMBULANCE DIRECTOR

APPROPRIATED:	<u>8,000.00</u>	8,000.00
PAID:		
HARTLAND/ST. ALBANS EMS	<u>8,000.00</u>	8,000.00

ACADEMY BLDG. TOWN OFFICE

APPROPRIATED:	8,550.00	
RECEIVED FUEL DONATIONS	<u>395.00</u>	8,945.00
PAID:		
CMP	2,053.78	
TDS TELCOM	2,683.77	
AQUA MAINE	180.76	
SUPPLIES	451.37	
SNOWMAN'S HEAT	5,176.32	
OVER EXPENDED	<u>100.00</u>	8,945.00

TOWN HALL CHAIRS

APPROPRIATION:	<u>2,000.00</u>	2,000.00
PAID:		
SAM'S CLUB	2,000.00	2,000.00

SECURITY

APPROPRIATION:	<u>2,000.00</u>	2,000.00
PAID: MOOSEHEAD TRADING	<u>2,000.00</u>	2,000.00

GENERAL ASSISTANCE

APPROPRIATION:	4,500.00	
RECEIVED:		
STATE OF MAINE	<u>3,139.24</u>	
		<u>7,639.24</u>
PAID:		
<u>CASE #1</u>		
SNOWMAN'S OIL	265.00	
CENTRAL ME POWER	<u>162.87</u>	
		427.87
<u>CASE #2</u>		
SNOWMAN'S OIL	<u>225.00</u>	
		225.00
<u>CASE #3</u>		
SNOWMAN'S OIL	265.00	
BONNIE SMART	<u>350.00</u>	
		615.00
<u>CASE #4</u>		
SNOWMAN'S OIL	<u>265.79</u>	
		265.79
<u>CASE #5</u>		
SNOWMAN'S OIL	<u>225.23</u>	
		225.23
<u>CASE #6</u>		
SNOWMAN'S OIL	<u>225.00</u>	
		225.00
<u>CASE #7</u>		
SNOWMAN'S OIL	<u>260.00</u>	
		260.00
<u>CASE #8</u>		
SNOWMAN'S OIL	<u>260.00</u>	
		260.00
<u>CASE #9</u>		
SNOWMAN'S OIL	<u>220.00</u>	
		220.00

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<u>CASE #10</u>		
SNOWMAN'S OIL	<u>423.21</u>	423.21
<u>CASE #11</u>		
SNOWMAN'S OIL	<u>225.00</u>	225.00
<u>CASE #12</u>		
SNOWMAN'S OIL	<u>265.00</u>	265.00
<u>CASE #13</u>		
NORTH COUNTY PROP.	<u>300.00</u>	300.00
<u>CASE #14</u>		
AQUA ME. WATER	<u>35.00</u>	35.00
<u>CASE #15</u>		
SNOWMAN'S OIL	<u>265.00</u>	265.00
<u>CASE #16</u>		
SCOTT BAKER	225.00	
V&R VARIETY	<u>75.00</u>	
		300.00
<u>CASE #17</u>		
SNOWMAN'S OIL	265.00	
BONNIE SMART	350.00	
V&R VARIETY	111.04	
ERNEST HARVEY, SR.	267.08	
SNOWMAN'S REPAIRS	<u>113.00</u>	
	1,106.12	
<u>CASE #18</u>		
C.N.BROWN	<u>214.27</u>	214.27
<u>CASE #19</u>		
V&R VARIETY	50.00	
V&R VARIETY	<u>153.00</u>	
		203.00
TOTAL PAID		6,278.45
PAID TO ADMIN.		1,000.00
UNEXPENDED		360.79

2006 TAX LIEN 2006 TAX LIEN

BACON, GARY	\$548.08
BOWDEN, MYRTLE	\$613.22
BUTLER, ALLEN &	\$879.62
BUTLER, PRICILLA	\$101.59
CARR, JASON	\$254.03
CARR, JASON	\$138.73
CHABOT, SUSAN	\$737.19
CHIPMAN, CLIVE	\$202.79
COOLEY, APRIL	\$348.67
COOTS, BELINDA	\$528.57
*DAVIS, TIMOTHY J.	\$378.83
*DAY, DEBORAH	\$131.38
DUPLISEA, ROBIN	\$1,932.81
FOSS, LISA	\$158.62
FOX, ERIC	\$696.65
GETCHELL, JOHN	\$2,205.48
*GODSOE, EARL & PENNY	\$814.46
*GODSOE, LIVINGSTON E.	\$62.05
GOULART, DAVID S.	\$437.64
GOULART, DAVID S.	\$1,244.93
GOULD, BELINDA	\$413.36
GOULD, CHARLES	\$772.90
GOULD, DENNIS & BELINDA	\$151.07
GOULD, MONICA	\$355.66
GOULD, WESTON & MONICA	\$862.71
HALE, KEVIN	\$688.91
HARVILLE, THOMAS	\$508.42
HARVILLE, THOMAS	\$97.23
HARVILLE, THOMAS	\$655.93
HARVILLE, THOMAS	\$273.09
HARVILLE, THOMAS	\$897.26
HARVILLE, THOMAS	\$661.12
*HAVENS, LINDA	\$147.26
HEWINS, LOIS	\$734.99
*HEWINS, LOIS	\$21.77
HICKEY, GUYFRED	\$204.76
*HOLT, JENNIFER	\$848.62
*HUMPHREY, JUSTIN O.	\$290.93
JONES, PHYLLIS M.	\$1,492.23
KIRCHDOFER, SERETHA	\$186.89
KNIGHT, JESSICA FAYE	\$301.78
LAPIERE-FORD, WALLIS	\$434.85
LATHROP, ROGER	\$389.10
LEAVITT, ROCKY	\$161.46
LINDSAY, WAYNE	\$343.15
LOUREIRO, LINDA & WARREN,	\$1,270.94
*LUNT, TAMMY LYNN	\$219.07
MCINTIER, THOMAS &	\$513.51

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MCCORMACK, ANITA	\$1,005.75
MCCORMACK, ANITA	\$70.45
MERROW, ANTHONY	\$907.96
MERROW, ANTHONY	\$481.28
*MUNN, CATHERINE E.	\$28.95
MUNN, ELIGAH B.	\$416.04
MUNN, ELIGAH B.	\$57.59
MUNN, MICHAEL A.	\$741.47
NICHOLS, MICHAEL L.	\$871.27
PAGE, TOBIAS, VESTA	\$127.98
PARKER, CORADEN	\$124.25
RANDLETT, RAE II	\$848.95
*RANDLETT, THOMAS	\$663.34
RANDLETT, THOMAS	\$921.71
RANDLETT, THOMAS	\$852.21
RANDLETT, THOMAS	\$68.69
RANDLETT, THOMAS	\$359.87
RICHARDS, LINDA	\$337.68
RIGGS, KARLA	\$823.84
ROBINSON, ALAN &	\$307.48
ROUNDY, GEORGE	\$650.53
SAUER, JOSEPH	\$2,013.23
SHAW, JESSICA	\$496.11
SIDES, MONTELLE W.	\$276.72
SMART, BONNIE	\$2,096.52
SMART, BONNIE	\$223.90
SMART, BONNIE	\$240.70
SMART, BONNIE	\$220.33
SMART, BONNIE	\$244.83
SMART, BONNIE	\$365.56
SMART, BONNIE	\$495.83
STACKHOUSE, REBECCA	\$286.50
THERIAULT, ROGER &	\$194.17
THERIAULT, ROGER &	\$93.70
WALLACE, KENNETH	\$624.35
WARNER, JEFFREY &	\$366.23
WASHBURN, ALFRED W.	\$322.13
WHITNEY, DONALD	\$196.00
WHITTEMORE, BARBARA &	\$470.94
WILLY, JONATHAN	\$551.85
WYMAN, TRUDY	\$267.75

TOTAL \$47,028.95

* MEANS PARTIAL PAYMENT HAS BEEN MADE
MENT HAS BEEN MADE

* MEANS PARTIAL PAY-

2007 TAX LIEN

ADAMS, MAUREEN	\$297.68
*ALLEN, JASON & TONI	\$425.08
BACON, GARY	\$225.57
BADGER, KERMIT	\$49.39
BADER, KERMIT	\$66.36
BOWDEN, MYRTLE	\$252.12
*BOWRING, MERTON	\$21.18
BUBAR, STEPEHN D.	\$61.05
BUKER, CARLOS	\$24.95
BUTLER, ALLEN & DENISE	\$370.96
BUTLER, PRICILLA	\$29.79
*CAREY, ARTHUR & VICTORIA	\$58.50
CAREY, WILLIAM & PAULA	\$783.87
CARR, JASON	\$96.63
CARR, JASON	\$46.08
CHABOT, SUSAN HARTMAN	\$308.50
CHAPUT, RICHARD SR.	\$203.03
*CHIANESE, JACK	\$245.29
CHIPMAN, CLIVE	\$74.17
COHEN, DAVID & CLAIRINA	\$122.67
COHEN, DAVID & CLAIRINA	\$243.60
COHEN, DAVID & CLAIRINA	\$161.15
COMFORT, KENNETH W. II	\$185.72
COMFORT, KENNETH W. II	\$251.75
CONDON, TONY & BERNICE	\$260.28
CONNELL, CAROLYN	\$174.30
COOLEY, APRIL	\$138.13
COOTS, BELINDA C.	\$217.04
CRANE, JOHN N.	\$550.54
*CROWE, MICHAEL	\$257.15
DAVIS, JAMES & TERRY	\$127.21
DAVIS, TIMOTHY & LINDA	\$366.49
DAY, DEBORAH	\$64.66
DEERING, ALAN & TERESA	\$122.30
DOUBLE DIAMOND COMPANY	\$182.11
DUPLISEA, ROBIN	\$832.79
ESTES, HOWARD, HEIRS OF	\$108.36
FINNEMORE, NORMAN	\$382.22
FOSS, LISA	\$52.77
FOX, ERIC	\$290.74
FRASER, JAMES A. JR.	\$394.41
FROST, MARIE	\$101.05
GETCHELL, JOHN &	\$952.36
GIFFORD, SCOTT & LILLIAN	\$86.02
GIFFORD, SCOTT & LILLIAN	\$94.26
GODSOE, EARL & PENNY	\$501.31
GODSOE, LIVINGSTON III &	\$54.52
GOULART, DAVID	\$177.16
GOULART, DAVID	\$531.15
GOULD, BELINDA	\$166.50
GOULD, CHARLES & BARBAR	\$214.97

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GOULD,, DENNIS & BELINDA	\$51.49
GOULD, MAURICE A.	\$159.47
GOULD, MONICA	\$141.20
GOULD, PETER & STACI	\$179.21
GOULD, WESTON & MONICA	\$363.55
GREENWOOD, GEORGE &	\$146.92
HALE, KEVIN	\$464.97
HARDING, SKIP & CAROL	\$58.80
HARVILLE, THOMAS	\$208.19
HARVILLE, THOMAS	\$27.89
HARVILLE, THOMAS	\$272.87
HARVILLE, THOMAS	\$105.00
HARVILLE, THOMAS	\$378.69
HARVILLE, THOMAS	\$275.15
HAVENS, LINDA	\$77.36
HENRY, JAMES	\$65.52
HEWINS, LOIS	\$307.54
HEWINS, LOIS	\$280.14
HICKEY, GUYFRED	\$75.03
HOLMBOM, JOSHUA & LAURIE	\$90.55
HOLT, JENNIFER	\$369.21
HUMPHREY, BRANDON, RYAN	\$333.45
HUMPHREY, DOROTHY & DARYL	\$1,023.00
HUMPHREY, DOROTHY & DARYL	\$221.59
HUMPHREY, DOROTHY & DARYL	\$309.79
HUMPHREY, DOROTHY & DARYL	\$64.01
HUMPHREY, DOROTHY & DARYL	\$761.34
HUMPHREY, JUSTIN O.	\$121.46
JOHNSON, WARREN	\$30.32
JONES, PHYLLIS M.	\$639.59
KIRCHDOFER, SERETHA	\$67.20
KNIGHT, JESSICA FAY	\$117.58
LAPIERE-FORD, WALLIS	\$175.93
LARY, CARL & LINDA	\$369.16
LARY, LINDA M.	\$243.18
LARY, LINDA M.	\$186.41
LATHROP, ROGER	\$357.42
LAWLER, ROSE MARIE	\$290.98
LEAVITT, ROCKY	\$100.11
LINDSAY, WAYNE	\$135.73
LOUREIRO, LINDA	\$542.56
LOVENDALE IRREVOCABLE	\$773.88
LUNT, TAMMY LYNN	\$88.62
MARTIN, ELIZABETH	\$55.69
MCCORMACK, ANITA	\$477.30
MCCORMACK, ANITA	\$33.43
MCINTIER, THOMAS & BETTY	\$210.42
*MENZEL, ROBERT III	\$395.67
MERROW, ANTHONY	\$383.38
MERROW, ANTHONY	\$196.29

MERROW, MARYELLEN	\$110.29
*MOONEY, ALFRED	\$209.56
MUNN, BRUCE	\$74.26
MUNN, BRUCE	\$360.49
MUNN, BRUCE	\$7.31
MUNN, CATHERINE E.	\$52.08
MUNN, ELIGAH	\$167.68
MUNN, ELIGAH	\$10.50
MUNN, MICHAEL A.	\$310.38
NEW GENERATION HOMES, INC.	\$81.56
NICHOLS, MICHAEL L.	\$367.30
PAGE, TOBIAS, VESTA	\$125.71
PARKER, CORADEN	\$39.73
PEAVEY, ROBERT B.	\$322.81
PEDERSEN, RICKY	\$226.08
PHILLIPS, MICHAEL I	\$151.40
RAMSAY, LYNN	\$309.56
RAMSAY, LYNN	\$205.13
RANDLETT, RAE II	\$357.52
RANDLETT, THOMAS	\$485.62
RANDLETT, THOMAS	\$415.40
RANDLETT, THOMAS	\$358.93
RANDLETT, THOMAS	\$15.37
RANDLETT, THOMAS	\$143.05
RIGGS, KARLA	\$344.47
RICHARDS, LINDA	\$160.26
ROBBINS, JAMES	\$590.99
ROBINSON, ALAN &	\$118.05
ROBINSON, ERNEST	\$281.99
ROUNDY, GEORGE	\$270.50
RUSSELL, LOREN	\$195.57
SAUER, JOSEPH	\$868.04
SHAW, JESSICA	\$202.79
SIDES, GREGORY	\$47.96
SIDES, MONTELLE W.	\$104.56
SISCO, HOWARD JR.	\$205.23
SMALL, PAULINE, E. SMITH V.	\$87.78
SMART, BONNIE	\$83.43
SMART, BONNIE	\$90.79
SMART, BONNIE	\$81.87
SMART, BONNIE	\$92.62
SMART, BONNIE	\$145.56
SMART, BONNIE	\$202.66
SMART, BONNIE	\$904.56
*SMITH, DEBRA	\$117.50
SMITH, ERIC, GARRETT	\$85.43
STACKHOUSE, REBECCA	\$110.88
STEWART, WAYNE JR.	\$138.85
SULLIVAN, BRIAN J.	\$276.70
THERIAULT, ROGER &	\$70.39
THERIAULT, ROGER &	\$26.34
THORTON, RICHARD	\$47.29

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TWEEDIE, BONNIE	\$462.02
WALLACE, KENNETH	\$259.02
WARNER, JEFFREY &	\$145.84
WASHBURN, ALFRED W.	\$126.50
*WATROUS, EVELYN	\$36.04
WENTWORTH, GARY	\$142.40
WENTWORTH, GARY	\$122.19
WENTWORTH, GARY	\$500.10
WHEELER, BILLY	\$472.84
WHITNEY, DONALD II	\$80.99
WHITTEMORE, BARBARA	\$252.60
WILLEY, JONATHAN H	\$261.90
WOODMAN, GLENICE	\$296.49
WYMAN, TRUDY	\$102.66
*YANKEE REALTY	\$265.53
YANKEE REALTY	\$81.82
YORK, FLORA B.	\$566.09

TOTAL \$39,845.94

* MEANS PARTIAL PAYMENT

WARRANT FOR ANNUAL TOWN MEETING

STATE OF MAINE

COUNTY OF SOMERSET

To: Peggy A. Morgan, a resident in the Town of Hartland, County of Somerset

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Town Hall in said town, Saturday, the first day of March, 2008 A.D. at 10:00 in the morning then and there to act on the following articles:

Article 1. To choose a moderator to preside at said meeting

Article 2. To see if the Town will vote to pay \$1900 for Town Clerk, \$100 for Registrar of voters, \$2000 for Fire Chief, \$2500 for the combined offices of Selectmen, Assessors and Overseers of the Poor.

Article 3. To see what sum of money the Town will vote to raise and appropriate for salaries of the Town officers.

Budget Committee Recommends: \$ 90,278.00

Article 4. To see if the Town will vote to raise and appropriate for the Following accounts:

OAB (Social Security)	\$15,000.00
Workers Comp	\$ 6,000.00
MMHT	\$20,000.00
Insurances	\$10,000.00
Unemployment	\$ 3,500.00

Budget Committee Recommends: YES

Article 5. To see if the Town will vote to raise and appropriate \$4,000.00 for town hall building and maintenance and to raise and appropriate \$17,500.00 for the Academy Building Town Office.

Budget Committee Recommends: YES

Article 6. To see if the Town will vote to raise and appropriate the following amounts for the following service organizations dues.

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KVCAP Transit	\$ 560.00
Headstart	\$ 300.00
Senior Spectrum	\$1,200.00
Tri Town Food Bank	\$1,000.00
Hartland-St.Albans Sr's	\$1,500.00
Sebasticook Chamber of Commerce Dues	\$ 200.00
KVCOG Dues	\$2,900.00
Kennebec Mental Health	\$1,800.00
Hospice	\$ 500.00

Budget Committee Recommends: YES

Budget Committee No Recommendation on Chamber of Commerce

Article 7. To see if the Town will vote to take \$4,000.00 from Boat Excise for Dam electricity and repairs.

Budget Committee Recommends: YES

Article 8. To see if the Town will vote to raise and appropriate \$10,000.00 for the contingent account.

Budget Committee Recommends: YES

Article 9. To see if the Town will vote to raise and appropriate \$2,000.00 for office equipment and tools.

Budget Committee Recommends: YES

Article 10. To see if the Town will vote to raise and appropriate \$5,000.00 for the town truck account.

Budget Committee Recommends: YES

Article 11. To see if the Town will vote to raise and appropriate \$16,000.00 for street lights.

Budget Committee Recommends: YES

Article 12. To see if the Town will vote to raise and appropriate \$92,500.00 for hydrant rental.

Budget Committee Recommends: YES

Article 13. To see if the Town will vote to raise and appropriate \$100,000.00 for the transfer station and recycling operations.

Budget Committee Recommends: YES

Article 14. To see if the Town will vote to raise and appropriate \$5,000.00 for cemetery maintenance.

Budget Committee Recommends: YES

Article 15. To see if the Town will vote to raise and appropriate \$7,000.00 for traffic guides.

Budget Committee Recommends: YES

Article 16. To see if the Town will vote to raise and appropriate \$9,000.00 for general assistance.

Budget Committee Recommends: YES

Article 17. To see if the Town will vote to raise and appropriate \$25,000.00 for the operationals for the Hartland Volunteer Fire Department.

Budget Committee Recommends: YES

Article 18. To see if the Town will vote to raise and appropriate \$10,000.00 for Sebasticook Emergency Unit.

Budget Committee Recommends: YES

Article 19. To see if the Town will vote to raise and appropriate \$33,000.00 for the Hartland Library.

Budget Committee Recommends: YES

Article 20. To see if the Town will vote to raise and appropriate \$60,000.00 for the Pollution Abatement.

Budget Committee Recommends: YES

Article 21. To see if the Town will vote to take \$124,000.00 from excise for snow removal.

Budget Committee Recommends: YES

Article 22. To see if the Town will vote to authorize the selectmen to negotiate the sale of Tax Acquired property after receiving quotes.

Budget Committee Recommends: YES

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Article 23. To see if the Town will vote to raise and appropriate \$5,000.00 for ITCC board of directors.

Budget Committee Recommends: YES

Article 24. To see if the Town will vote to raise and appropriate \$3,000.00 for Animal control Officer and \$3,100.00 for C.E.O.

Budget Committee Recommends: YES

Article 25. To see if the Town will vote to turn over monies received from the Treasurer of State on snowmobile registrations for 2008 to Smokey's Angels Snowmobile Club for maintenance of snowmobile trails for the benefit and use by all public.

Budget Committee Recommends: YES

Article 26. To see when the Town will vote to have taxes committed, when they will be payable and what rate of interest will be charged.

July 1 real estate, November 1 interest if unpaid by April 1 at 11.00%. All interest used to pay interest.

Budget Committee Recommends: YES

Article 27. To see if the Town will vote to accept any and all materials, supplies, real and personal property or other items donated to the Town.

Budget Committee Recommends: YES

Article 28. To see if the Town will vote to take \$100,000.00 from excise tax for the town road account and sidewalks.

Budget Committee Recommends: YES

Article 29. To see if the Town will vote to accept all state monies received by the Town during State Fiscal year beginning July 1, 2008.

Municipal Revenue Sharing
Local Road Assistance
State Aid to education (including Federal pass-through funds and property tax relief)
Public Library State Aid per Capita
Civil Emergency Funds (Emergency Management Assistance)

Snowmobile Registration money
Tree Growth Reimbursement
State grants or other funds (this category includes all funds received
From the State that are not included in items above.)
Budget Committee Recommends: YES

Article 30. To see if the Town will vote to raise and appropriate \$12,500.00 for assessing.

Budget Committee Recommends: YES

Article 31. To see if the Town will vote to raise and appropriate \$2,500.00 for Town Hall Roof & Painting.

Budget Committee Recommends: YES

Article 32. To see if the Town will vote to carry \$41,000.00 for Fire Department Escrow and \$53,000.00 for Swimming Pool.

Budget Committee Recommends: YES

The Selectmen hereby give notice that the Registrar of Voters will be available at the Town Office for the purpose of correcting the list of voters Thursday and Friday, February 28th and 29th from 12:30 p.m. to 4:30 p.m.

Given under our hand this 5th day of February, A.D., 2008

A True Copy
Attest:

PEGGY A. MORGAN
Resident of Hartland

HARRY GOULD
1st. Selectman

GREG TASKER
2nd. Selectman

HARLOW POWERS
3rd. Selectman

TOWN OF HARTLAND, MAINE

FINANCIAL STATEMENTS

June 30, 2007

With Independent Auditors' Report

TOWN OF HARTLAND, MAINE

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Hartland Annual Report 2007

Efs Edwards, Faust & Smith
Certified Public Accountants
716 Union Street Bangor, ME 04401-3156
207-947-4575 / FAX 947-7892
www-efs-cpa.com

INDEPENDENT AUDITORS' REPORT

To the Selectmen
Town of Hartland, Maine

We have audited the accompanying financial statements of the Town of Hartland, Maine of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of and for the six month period ended June 30, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Town of Hartland, Maine. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Because of the inadequacy of accounting records to substantiate trust principal (contributed equity) prior to 1993, we were unable to form an opinion regarding the classification of amounts at which trust principal (contributed equity) and reinvested trust income (designated for future expenditures) are recorded in the accompanying statement of net assets – fiduciary funds at June 30, 2007 (stated at \$59,981).

In our opinion, except for the effect of such reclassifications, if any, as might have been determined to be necessary had prior year records concerning trust principal been adequate, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hartland as of June 30, 2007, and the respective changes in financial position and cash flows where applicable for the period then ended, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Town of Hartland, Maine will continue as a going concern. As discussed in Note 15 to the financial statements, the town assumed additional debt as a result of the 2005 Irving Tannery bankruptcy and continues to collect less in real-estate taxes and treatment plant operating costs from Irving. The Town has both a current resources deficit and an unrestricted net deficit. These conditions raise substantial doubt about the Town's ability to continue as a going concern. Management's plans regarding those matters also are described in Note 15. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Town of Hartland's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Edwards, Faust + Smith

September 24, 2007

Management Discussion and Analysis Period Ending June 30, 2007

This narrative provides an overview and analysis of our financial activities for the 6 months ended June 30, 2007. It should be read in conjunction with the financial statements.

Financial Highlights

- The Town provides services for highways and streets, protection, sanitation, public improvements, education, and health and welfare. In prior years the Town has operated on a calendar year, but in 2007 the year end was changed to June. The accompanying financial statements reflect activity for the 6 months ended June 30, 2007.
 - The Town also owns and operates a pollution control facility and related landfill that primarily serves the Town's most significant industry, the Irving Tanning Company. Prior to 2005, The Tannery paid approximately 20% of the Town's property taxes and 95% of the costs of operating the pollution control facility. The Tannery has filed for bankruptcy in the past and most recently emerged from bankruptcy in 2005 when it was acquired by Meriturn Partners LLC. In connection with the plan to emerge from bankruptcy, the Town agreed to reduce taxes by \$90,000 per year and pollution facility charges by \$100,000 per year. Currently, the Tannery is responsible for approximately 14% of the Town's property taxes and 76% of the direct operating costs of the pollution control facility. The 2005 bankruptcy resulted in significant deficits to the Town both because real estate taxes were reduced and because additional funding was required for the pollution control facility.
 - The Town's budget for the 6 month period totaled \$913,000, of which \$739,000 was planned to be covered by local taxes and the remainder covered by state revenue sharing, excise taxes and other income. However, an abatement to the Irving Tanning Company of \$30,000 resulting from their 2005 bankruptcy filing and increases over budget in the following categories resulted in a 6 month governmental fund deficit of \$(106,000):
 - County tax assessment
 - Protection, primarily ambulance services
 - Health and sanitation, primarily pollution control facility costs
 - Interest costs
- The Town incurred a larger deficit of \$142,000 in its government-wide statement of Activities primarily because of the effects of accounting for capital outlays. The 2007 deficit did not allow the Town to repay its \$480,000 tax anticipation note from December 2006. The due date of that note has been extended to August 31, 2007, and the Town will be negotiating with BankNorth and other lenders to restructure its debt.
- The pollution control facility enterprise fund incurred a loss of \$235,000 in 2007, primarily from the depreciation of \$123,000 recorded for the first time in 2007 and a \$149,000 addition to the estimated landfill closure costs.
 - The total assets for governmental activities, including infrastructure after January 1, 2004 and all capital assets, exceeded total liabilities by \$998,000 in 2007 and \$1,140,000 in 2006, but there were no net assets available for current operations, and, in fact, the Town reflected an unrestricted deficit of \$698,000 in 2007 and \$594,000 in 2006. The reduction of net assets by \$142,000 in 2007 was caused by the current deficit as discussed above.

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- For business-like activities (treatment plant and landfill enterprise fund), net assets were a positive \$1,850,000 in 2007 whereas they were negative by \$1,666,462 in 2006. That results primarily because the capital assets of those activities prior to January 1, 2004 were not reflected but were retroactively recorded as of the beginning of 2007. In addition, the enterprise fund suffered an operating loss in 2006 and a significant operating loss in 2005 due to the 2005 bankruptcy of Irving Tanning and the accrual of additional estimated dump closure costs. These losses were offset by transfers from the Town and receipts of a government grant that were used for capital expenditures. In 2007, the enterprise fund incurred a loss from operations primarily because of depreciation charges on capital assets for the first time and an increase in the estimated landfill closure cost liability. The loss from regular operations was significantly reduced.
- Going forward into 2007 – 2008, the Town intends to do the following to remedy its deficit problem:
 - Increase property taxes both through increases in values and an increase in the mill rate.
 - Utilize the Maine Bond Bank to refinance the landfill loan of \$304,000 to lower the interest rate and extend the repayment period.
 - Negotiate with BankNorth to combine two bank notes, including the tax anticipation note, at a lower interest rate with longer repayment terms.

Overview of the Financial Statements

The Town of Hartland's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

GOVERNMENT WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hartland's finances in a manner similar to a private sector business.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two being reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the Town of Hartland's financial position is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets change during the year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the time of related cash requirements. This means that revenue and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g. uncollected taxes).

The statements distinguish between activities of the Town of Hartland that are principally supported by taxes and intergovernmental revenue (governmental activity) and those activities that are intended to recover all or a significant portion of their costs through user fees (e.g. the treatment plant). Governmental activities include Administration, Education, County Tax, Ambulance & Fire, Public Works, Highway, Solid Waste, Library, Recreation, Cemetery Care, Charitable Aid, Debt Service and Capital Maintenance Expenses.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Hartland, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the town can be divided into these categories: government funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS are used to account for essentially the same functions as are reported in the government-wide financial statements. However, the fund financial statements focus on near-term cash flows as well as balances of spendable resources. This type of accounting is called modified accrual, which means it focuses on cash and all other financial assets that can readily be converted to cash.

To allow the reader to better understand the fund financial statements in relation to the government-wide financial statements, reconciliations are provided between the two.

PROPRIETARY FUNDS are used to report activities that are supported primarily through charges to customers for services provided by the town. Proprietary funds are reported in the Statement of Net Assets and the Statement of Activities. The Treatment Plant and Landfill activities are reflected in the Proprietary Funds.

FIDUCIARY FUNDS are used to account for monies held for the benefit of parties outside the town. Fiduciary funds are found in our financial statements as cemetery trust funds and as funds that are to be turned over to outside organizations.

Financial Analysis

TOWN AS A WHOLE

The Town's net assets decreased by \$337,000 in 2007 and increased by \$447,000 in 2006.

The 2007 decrease resulted from deficits in both the Town and the enterprise funds as discussed above.

The 2006 increase resulted from:

- Receipt of federal and state grant funds of \$638,000 used for capital expenditures to upgrade the pollution control facility and related landfill.
- Offset by increased portion of pollution control facility costs paid by the Town and increase in estimated landfill closure costs.

Following is a summary of the Town's net assets as of June 30, 2007 with comparative 2006 amounts:

	<u>Governmental</u>	<u>Business-type</u>	<u>Total 2007</u>	<u>Total 2006</u>
Current and other assets	\$ 416,708	\$ 77,787	\$ 494,495	\$ 408,441
Capital assets	<u>1,689,373</u>	<u>4,542,184</u>	<u>6,231,557</u>	<u>2,635,222</u>
Total assets	<u>2,106,081</u>	<u>4,619,971</u>	<u>6,726,052</u>	<u>3,043,663</u>
Long-term debt	322,805	972,525	1,295,330	1,325,918
Estimated landfill closure costs	-	1,736,500	1,736,500	1,587,500
Tax anticipation note	480,000	-	480,000	480,000
Other liabilities	<u>304,802</u>	<u>60,590</u>	<u>365,392</u>	<u>176,416</u>
Total liabilities	<u>1,107,607</u>	<u>2,769,615</u>	<u>3,877,222</u>	<u>3,569,834</u>
Net assets				
Invested in capital assets, net	1,689,373	4,542,184	6,231,557	2,635,222
Restricted	7,323	-	7,323	6,963
Unrestricted (deficit)	<u>(698,222)</u>	<u>(2,691,828)</u>	<u>(3,390,050)</u>	<u>(3,168,356)</u>
Total net assets (deficit)	<u>\$ 998,474</u>	<u>\$ 1,850,356</u>	<u>\$ 2,848,830</u>	<u>\$ (526,171)</u>

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Following is a summarization of the changes in net assets for 2007 with comparative 2006 amounts:

	<u>Governmental</u>	<u>Business-type</u>	<u>Total 2007</u>	<u>Total 2006</u>
Program revenues (charges)	\$ 7,052	\$ 332,217	\$ 339,269	\$ 625,836
Grant and contribution revenues	426	10,421	10,847	764,365
General revenues (taxes & other)	<u>958,686</u>	<u>-</u>	<u>958,686</u>	<u>1,971,789</u>
Total revenues	<u>966,164</u>	<u>342,638</u>	<u>1,308,802</u>	<u>3,361,990</u>
Program expenses – General	1,079,640	477,565	1,557,205	2,814,577
Bad debt – Tannery	-	-	-	-
Depreciation	-	127,863	127,863	-
Program expenses – Grant	66	-	66	120,058
Transfers	<u>28,275</u>	<u>(27,357)</u>	<u>918</u>	<u>(19,842)</u>
Total expenses and transfers	<u>1,107,981</u>	<u>578,071</u>	<u>1,686,052</u>	<u>2,914,793</u>
Net change	(141,817)	(235,433)	(377,250)	447,197
Balance, beginning of year (as restated)	<u>1,140,291</u>	<u>2,085,789</u>	<u>3,226,080</u>	<u>(973,368)</u>
Balance, end of year	<u>\$ 998,474</u>	<u>\$ 1,850,356</u>	<u>\$ 2,848,830</u>	<u>\$ (526,171)</u>

BUDGET VS ACTUAL FOR 2007

For the 6 month of 2007, the Town reported a deficit rather than a small surplus as budgeted. The main reasons for the deficit were the tax abatement to Irving Tanning, county tax assessments, higher protection costs, additional amounts expended on health and sanitation because the Tannery has reduced its payments for operating expenses, and interest incurred on tax anticipation notes.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's capital assets totaled \$1,689,000 in its governmental activities as of June 30, 2007. These assets are primarily buildings and equipment because most of Town infrastructure (Roads, Bridges, Sewer Lines, Sidewalks) are not included in the assets. The Town may include all infrastructure in future financial statements.

There were no major capital asset expenditures in 2007. Major capital asset expenditures for the year 2006 include a new roof for the town office and renovations to the old fire station for the food cupboard and Legion.

The Town's business-like capital assets totaled \$4,542,000 at June 30, 2007 and \$907,000 as of December 31, 2006. The increase resulted from retroactively recording all assets, net of accumulated depreciation, as of January 1, 2007. The current treatment plant upgrade is essentially complete in 2007 and cost approximately \$1,000,000, all of which was covered by federal and state grants. Depreciation on the current upgrade is included in the 2007 financial statements.

LONG TERM DEBT

The Town's long term Bond Debt relates primarily to the Hartland Pollution Control Facility, with a 1997 Bond remaining to be paid with a balance of \$668,500 at 1.33% interest. The Tannery was responsible for 95% of this debt in 2004, but in 2005 the Town agreed to relieve the Tannery of that responsibility. In 2005, the Town issued a new General Obligation bond to BankNorth for \$358,672 to fund various obligations taken over from the Tannery. The 2005 Bond is repayable ratably over 10 years and has a balance of \$322,000 at 8.5% interest.

In 2004 \$380,000 of dump closure cost was left for the town to pay when the Tannery went through Chapter 11 proceedings. This amount has been refinanced into 10 payments with a principle balance of \$38,000 to be paid each year. The balance at June 30, 2007 was \$304,000 at 5% interest.

A note of \$30,500 at December 31, 2006 was fully repaid in 2007. It was to be paid primarily through collections of a note receivable from the Tannery. However, the note from the Tannery was forgiven by the Town in connection with the 2005 bankruptcy.

ECONOMIC FACTORS AND FUTURE BUDGETS

The Hartland Selectmen and the Town's SAD 48 School Board Director's are working together to try to keep the Town's mill rate down. In addition, the Town is coordinating with the State of Maine to reduce the Town's valuation because of the agreement with the Tannery to reduce its property taxes. Nevertheless, taxes will need to increase to help finance the shortfall created by the Tannery bankruptcy of 2005. The increase will be implemented through a combination of higher real estate valuations and increased mill rate. In addition, the Town is pursuing assistance from the State to minimize tax increases.

The 2005 State Audit on taxes and Town assessments shows that the Town is currently at 71% value. New valuations will be used for the calculation of property taxes for 2007 – 2008.

FIDUCIARY NON-TOWN ACCOUNTS

The Town acts as the fiduciary for non-expendable trust funds, the income of which may be used for cemetery maintenance. The balance in those funds is approximately \$60,000.

FEDERAL AND STATE GRANTS

The Town of Hartland has completed the State of Maine Community Development Block Grant for Housing Rehabilitation. Certain funds are being received when housing property is sold, and these funds are used for other rehabilitation projects. In addition to this Grant, the Town secured a Grant from EDA for \$700,000 with an additional \$300,000 from a community development block grant for renovations at the Hartland Pollution Control Facility. The Town expended funds on this project in 2005 and 2006. Most of these grant funds have been expended through June 30, 2007.

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INDUSTRY IN HARTLAND

When Irving Tanning filed for bankruptcy under Chapter 11 in 2004 and again in 2005, the Town of Hartland saw many changes. The workforce dropped to about 250 workers, the Town's General Assistance Program increased, and the Commercial Businesses started losing business. When employees see layoff or hours are reduced, it takes its toll both on the Town and also on our commercial properties.

Under the 2005 agreement with Irving to allow it to emerge from bankruptcy, the Town agreed to significant reductions of future payments it will receive from Irving. This shortfall will need to be addressed. Currently, the Town is pursuing assistance from the State of Maine, and has contracted with financial advisors to assist in determining other avenues to raise revenues. For 2006, the shortfall was covered by short term borrowing from BankNorth.

COMMERCIAL PROPERTIES

Since 2004, the Town has lost one grocery store, seen one garage close, later to reopen, and has seen several small shops close. Landlords in the community are now using a new approach, making sure that the rent is paid, and also making sure that other bills such as utility bills are paid by the tenant. This is helping the Town and keeping the General Assistance Program under control.

TOWN OF HARTLAND, MAINE

Statement of Net Assets

June 30, 2007

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 135,070	\$ (83)	\$ 134,987
Cash held for enterprise fund	39,710		39,710
Accounts receivable, net of allowance for doubtful accounts of \$25,000			
Taxes	131,530		131,530
Liens	98,393		98,393
Other		27,537	27,537
Due from general fund		50,333	50,333
Grants receivable	3,312		3,312
Prepaid expenses	8,693		8,693
Capital assets	1,689,373	4,542,184	6,231,557
Total assets	\$ 2,106,081	\$ 4,619,971	\$ 6,726,052
LIABILITIES			
Tax anticipation note	\$ 480,000	\$	\$ 480,000
Accounts payable	228,219	52,862	281,081
Accrued expenses	13,719	7,728	21,447
Due to enterprise fund	50,333		50,333
Due to (from) other governments	4,810		4,810
Deferred revenue	3,312		3,312
Due to trust funds	4,409		4,409
Bonds and notes payable	322,805	972,525	1,295,330
Estimated land fill closure costs		1,736,500	1,736,500
Total liabilities	1,107,607	2,769,615	3,877,222
NET ASSETS			
Unrestricted			
Invested in capital assets	1,689,373	4,542,184	6,231,557
Unrestricted	(698,222)	(2,691,828)	(3,390,050)
Total unrestricted	991,151	1,850,356	2,841,507
Temporarily restricted			
Restricted grants	7,323		7,323
Total temporarily restricted	7,323		7,323
Total net assets	998,474	1,850,356	2,848,830
Total liabilities and net assets	\$ 2,106,081	\$ 4,619,971	\$ 6,726,052

See accompanying notes to the basic financial statements.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Statement of Activities

Year ended June 30, 2007

Functions/Programs	Program Revenues				Net (Expense)/ Revenue
	Expenses	Charges for Services	Operating grants and Contributions	Capital Grants & Contributions	
Governmental activities:					
Administration	\$ 87,209	\$ 2,504	\$	\$	\$(84,705)
County tax	107,377				(107,377)
Other assessments	5,220				(5,220)
Protection	125,630				(125,630)
Education	412,212				(412,212)
Highways	102,755				(102,755)
Health and sanitation	133,896	2,415			(131,481)
Recreation	27,225	708			(26,517)
Charity	6,462				(6,462)
Cemeteries	4,734	1,425			(3,309)
Community development programs	66		426		360
Unclassified	37,094				(37,094)
Interest expense	29,828				(29,828)
Total governmental activities	1,079,708	7,052	426		(1,072,230)
Business-type activities:					
Landfill and treatment plant	605,428	332,217		10,421	(262,790)
Total	\$ 1,685,136	\$ 339,269	\$ 426	\$ 10,421	\$ (1,335,020)
Changes in Net Assets					
Net (Expense) / Revenue (See above)			Governmental Activities	Business-type Activities	Total
			\$ (1,072,230)	\$ (262,790)	\$ (1,335,020)
General revenues:					
Real estate and personal property taxes			713,279		713,279
Excise taxes			124,661		124,661
Intergovernmental			100,314		100,314
Investment			1,340		1,340
Unclassified			19,094		19,094
Transfers					
Trust funds			(918)		(918)
Enterprise fund			(27,357)	27,357	
Total general revenues and transfers			930,413	27,357	957,770
Change in net assets			(141,817)	(235,433)	(377,250)
Net assets - beginning of year, as restated			1,140,291	7,085,789	3,226,080
Net assets - end of year			\$ 998,474	\$ 1,850,356	\$ 2,848,830

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Balance Sheet - Governmental Funds

June 30, 2007

	General	Special Revenue	Total
ASSETS			
Cash and equivalents	\$ 127,747	\$ 7,523	\$ 135,070
Cash held for enterprise fund	39,710		39,710
Accounts receivable			
Taxes receivable, net of allowance for doubtful accounts of \$25,000	131,530		131,530
Tax liens and tax acquired property	98,393		98,393
Receivable from granting agencies and other		3,312	3,312
Prepaid expenses	<u>8,693</u>		<u>8,693</u>
Total assets	<u>\$ 406,073</u>	<u>\$ 10,635</u>	<u>\$ 416,708</u>
LIABILITIES			
Tax anticipation note	\$ 480,000	\$	\$ 480,000
Due to (from) other governments	4,810		4,810
Due to enterprise fund	50,333		50,333
Accounts payable	228,219		228,219
Accrued interest	13,719		13,719
Deferred revenue	146,000	3,312	149,312
Due to fiduciary fund	<u>4,409</u>		<u>4,409</u>
Total liabilities	<u>927,490</u>	<u>3,312</u>	<u>930,802</u>
FUND EQUITY			
Restricted for future expenditures		7,323	7,323
Unrestricted	<u>(521,417)</u>		<u>(521,417)</u>
Total fund equity (deficit)	<u>(521,417)</u>	<u>7,323</u>	<u>(514,094)</u>
Total liabilities and fund equity	<u>\$ 406,073</u>	<u>\$ 10,635</u>	

Amounts reported for governmental activities in the
Statement of Net Assets are different because:

Real estate taxes not collectible within 60 days are reported as deferred revenue on the balance sheet.	146,000
Capital assets used in governmental activities are not reported on the balance sheet.	1,689,373
Long-term liabilities not due and payable in the current period	<u>(322,805)</u>
Net assets of governmental activities	<u>\$ 998,474</u>

See accompanying notes to the basic financial statements.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds

Year Ended June 30, 2007

	General	Special Revenue	Total
Revenues			
Real estate and personal property taxes	\$ 711,279	\$	\$ 711,279
Excise taxes	124,661		124,661
Intergovernmental revenues	100,314		100,314
Grants			
General government	2,504		2,504
Highways			
Health and sanitation	2,415		2,415
Recreation	708		708
Cemeteries	1,425		1,425
Unclassified	35,272	232	35,504
Investment income	1,340	194	1,534
Total revenues	979,918	426	980,344
Expenditures			
Administration	80,830		80,830
County tax	107,377		107,377
Other special assessments	5,220		5,220
Protection	112,013		112,013
Education	412,212		412,212
Highways	102,755		102,755
Health and sanitation	133,146		133,146
Recreation	25,677		25,677
Charities	6,462		6,462
Cemeteries	4,734		4,734
Federal grant expenditures		66	66
Unclassified	37,094		37,094
Building and equipment purchases			
Interest expense	29,828		29,828
Total expenditures	1,057,348	66	1,057,414
Excess (deficiency) of revenues over expenditures	(77,430)	360	(77,070)
Other financing sources (uses)			
Fund transfers	(28,275)		(28,275)
Payments on bonds			
Excess (deficiency) of revenues over expenditures and other financing	(105,705)	360	(105,345)
Fund balances, beginning of year	(415,712)	6,963	(408,749)
Fund balances, end of year	\$ (521,417)	\$ 7,323	\$ (514,094)

See accompanying notes to the basic financial statements.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds

Year Ended June 30, 2007

Reconciliation of the change in fund balances - total governmental funds
to the change in net assets of governmental activities:

Net change in fund balances - total governmental funds \$ (105,345)

Amounts reported for governmental activities in the Statement of Activities are
different because:

Governmental funds report capital outlays as expenditures while governmental
activities report depreciation expense to allocate those expenditures over
the life of the assets:

Capital asset purchases capitalized	
Remaining cost basis of asset sold	(16,178)
Depreciation expense	(22,294)

Governmental funds report long-term borrowing payments as other
uses

Governmental funds do not report real estate taxes
expected to be collected after 60 days
Change in deferred revenue

2,000

Change in Net Assets of Governmental Activities

\$ (141,817)

See accompanying notes to the basic financial statements.

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TOWN OF HARTLAND-Enterprise Fund

Statement of Net Assets - Proprietary Fund

June 30, 2007

	Proprietary Fund Type <u>Enterprise Fund</u>
ASSETS	
Cash and equivalents	\$ (83)
Accounts receivable - Tannery	27,537
Due from general fund	50,333
Grants receivable	
Capital assets	<u>4,542,184</u>
Total assets	<u>\$ 4,619,971</u>
LIABILITIES	
Notes payable	\$ 304,000
Bonds Payable	668,525
Accounts payable	52,862
Accrued expense	7,728
Estimated landfill closure costs	<u>1,736,500</u>
Total liabilities	<u>2,769,615</u>
NET ASSETS	
Invested in capital assets	4,542,184
Unrestricted	<u>(2,691,828)</u>
Total net assets	<u>1,850,356</u>
Total liabilities and net assets	<u>\$ 4,619,971</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND-Enterprise Fund

Statement of Revenues, Expenses, and Changes in Fund Net Deficit - Proprietary Fund

Year Ended June 30, 2007

	Proprietary Fund Type <u>Enterprise Fund</u>
Revenues	
Irving Tanning Co. - Regular	\$ 246,222
Town of Hartland	63,826
Miscellaneous	<u>6,540</u>
Total operating revenues	316,588
Interest and other operating expenses	
Operating expenses (See schedule)	465,210
Depreciation	127,863
Interest expense	<u>12,355</u>
Operating loss	<u>(288,840)</u>
Non-operating revenues (expenses)	
Transfers from the Town	27,357
Bankruptcy revenue	15,629
Grant revenue	<u>10,421</u>
	<u>53,407</u>
Net loss	(235,433)
Net assets, beginning of year	<u>2,085,789</u>
Net assets, end of year	<u>\$ 1,850,356</u>

See accompanying notes to the basic financial statements.

Hartland Annual Report 2007

TOWN OF HARTLAND-Enterprise Fund

Statement of Cash Flows - Proprietary Fund

Year ended June 30, 2007

	Proprietary Fund Type <u>Enterprise Fund</u>
Cash flows from operating activities	
Operating income (loss)	\$ (288,840)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	127,863
(Increase) decrease in Accounts receivable, net of bad debts	(17,635)
Increase (decrease) in Accounts payable	18,760
Accrued liabilities	128
Estimated landfill closure costs	<u>149,000</u>
Net cash used by operating activities	<u>(10,724)</u>
Cash flows from capital and related financing activities	
General fund advances	(50,218)
Transfers from the general fund	27,357
Bankruptcy payments received	15,629
Principal paid on bonds and notes payable	(30,588)
Payables on grants	(16,100)
Grants receivable	<u>54,989</u>
Net cash provided by capital and related financing activities	<u>1,069</u>
Net change in cash	(9,655)
Cash and cash equivalents, beginning of year	<u>9,572</u>
Cash and cash equivalents, end of year	<u>\$ (83)</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Statement of Net Assets - Fiduciary Funds

June 30, 2007

	<u>Non-Expendable Trust Fund</u>
ASSETS	
Cash and equivalents	\$ 10,425
Investments	45,147
Due from general fund	<u>4,409</u>
Total assets	<u>\$ 59,981</u>
NET ASSETS	
Restricted for future expenditures	\$ 30,295
Contributed equity	<u>29,686</u>
Total net assets	<u>\$ 59,981</u>

See accompanying notes to the basic financial statements.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Statement of Revenues, Expenditures and Change in Net Assets - Fiduciary Funds

Year Ended June 30, 2007

	<u>Non-Expendable Trust Fund</u>
Revenues	
Investment income	\$ <u>(917)</u>
Total revenues	<u>(917)</u>
Other financing sources-fund transfers	<u>917</u>
Excess (deficiency) of revenues over transfers	-
Net assets, beginning of year	<u>59,981</u>
Net assets, end of year	<u>\$ 59,981</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Notes to Basic Financial Statements

June 30, 2007

1. **Summary of Significant Accounting Policies**

The Town of Hartland, Maine, incorporated in 1820, operates under a Town Meeting - Selectmen form of government and provides the following services: highways and streets, sanitation, public improvements, education, and health and welfare.

The Town complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government - wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncement, in which case GASB prevails. For enterprise funds, GASB statement Nos. 20 and 34 provide the Town the option of electing to apply FASB pronouncements issued after November 30, 1989. The Town has elected not to apply those pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

As of January 1, 2007, the Town changed its year end from December 31st to June 30th. Appropriately so, the financial statements reflect only 6 months of activity for period end June 30, 2007.

In 2004, the Town implemented the new financial reporting requirements of GASB Statement Nos. 33 and 34. As a result, an entirely new financial presentation format has been implemented. Certain of the significant changes include:

- A Management Discussion and Analysis (MD&A) provides an analysis of the Town's overall financial position and results of operations.
- The statements of net assets and activities of the governmental activities are prepared on the full accrual basis of accounting.

The Town has elected to implement reporting of its general infrastructure prospectively. That is, new infrastructure is capitalized and depreciated, but amounts as of January 1, 2004 are not reflected. In the future, the Town may obtain sufficient information to report its infrastructure retroactively.

A. **Financial Reporting Entity**

The financial statements of the Town of Hartland, Maine, consist of the accounts of all Town operations, and no other entities are considered to be controlled by, or dependent on, the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of respective governing boards.

B. **Basis of Presentation**

Government-wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the Town as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

1. Summary Of Significant Accounting Policies

Fund Financial Statements

The accounts of the Town of Hartland, Maine, are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three categories: major governmental, proprietary, and fiduciary. The various funds are grouped in the following fund categories in the financial statements in this report:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for financial resources except those legally or administratively required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Special Revenue - The Special Revenue Fund is used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action. The Town's special revenue funds account for grant activities.

Proprietary Funds

Enterprise Fund - This fund is used to account for operations of the waste water treatment plant and a related landfill along with a closed dump site that are operated in a manner similar to a private business. The costs of providing treatment services to Irving Tanning Company and the general public and operating the landfill are financed through user fees to Irving and Town appropriations. Fees paid by Irving and appropriations from the Town are recorded as revenues by the enterprise fund since they provide the funds necessary to operate the facility. The measurement of financial activity focuses on net income similar to the private sector.

Fiduciary Funds (Not included in government-wide statements)

Fiduciary funds account for assets held by the Town in a trustee or agency capacity. Expendable trust funds are used to account for donations received for town related organizations which will be used by those organizations. Non-expendable trust funds are held for investment with the interest only available for cemeteries and education.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements (i.e., the Statement of net assets and activities) report information on the economic resources measurement focus and the accrual basis of accounting, as do the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability has been incurred, regardless of the timing of related cash flows.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

1. Summary Of Significant Accounting Policies

C. Measurement Focus and Basis of Accounting

Government fund financial statements are reported using the current financial resources focus or the economic resources measurement focus, as appropriate. Governmental funds utilize the current resources approach and the modified accrual basis of accounting. Their revenues are recognized when they become "measurable and available" as net current assets. Measurable means the amount can be determined. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Property taxes are recorded as revenue when levied and include property tax receivables expected to be collected within sixty days after year end.

Intergovernmental revenue and interest are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available. Miscellaneous revenues are recorded when received because they are not generally measurable until that point. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred, except for transfers for principal payments and interest on bonds, which are recognized as expense as each payment is made.

The accrual basis of accounting is utilized for proprietary fund types and the non-expendable trust funds, except for the accounting for fixed assets which are not recorded prior to January 1, 2004. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Control

The budget for the General Fund is approved at the Town Meeting in March each year. Selected appropriations are carried to subsequent years based on financial requirements and related resources. The Budgetary comparison Schedule presents a comparison of budgetary data to actual results of operations.

E. Property Taxes

Property taxes for the six months ended June 30, 2007 were levied March 30, 2007 on assessed values of real and personal property as of April 1 and were due September 1. Interest at 12.00% is charged on overdue unpaid balances.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes are recognized in the fund financial statements when they become available. To implement this rule, The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within 60 days following the year end. The deferred tax revenue of \$146,000 in 2007 and \$144,000 in 2006 shown on the governmental funds balance sheet represents an estimate of property taxes not expected to be collected within 60 days after year end. An allowance for estimated uncollectible real estate taxes is provided in the government-wide financial statements based on historical experience and an analysis of the aging of receivables.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

1. Summary Of Significant Accounting Policies

F. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Fixed Assets

The accounting treatment for fixed assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Fixed assets are defined as assets with an initial cost of \$5,000 and a life of two years or more. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2004 governmental fund infrastructure assets were not capitalized. The Town has elected not to record these assets at this time.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Town		
Buildings, improvements and infrastructure	25 – 50	years
Machinery and equipment	3 – 20	years
Enterprise fund		
Treatment plant	50	years
Landfill and miscellaneous operating equipment	20	years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

3. Deposits and Investments

Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment, in financial institutions as described in Section 5706 MRSA, and securities as described in Section 5711 through Section 5717 MRSA.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

3. Deposits and Investments

The Town considers highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

At June 30, 2007, the carrying amount of the Town's deposits (checking and savings) was \$185,122, and the bank balances totaled \$199,425. Of this amount, \$74,780 was not covered by insurance, but that situation was temporary in anticipation of certain required payments. Long-term investments are stated at fair market value.

Following is a reconciliation of deposits to Government-wide Statement of Net Assets:

Cash equivalents	\$	174,780
Business-type activities		(83)
Fiduciary funds cash		<u>10,425</u>
	\$	<u>185,122</u>

Investments made by the Town are classified as to credit risk within the following three categories:

Category 1 - Insured or registered or securities held by the Town or its agent in the Town's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Town's name.

Category 3 - Uninsured and unregistered with securities held by the counterparty or by its trust department or agent but not in the Town's name.

	Category <u>1</u>	Category <u>2</u>	Carrying Value	Market Value
Fiduciary Fund				
Equity Investments	\$ <u>45,147</u>	\$ <u>-</u>	\$ <u>45,147</u>	\$ <u>45,147</u>

4. Tax Liens and Tax Acquired Property

Tax liens and tax acquired property consists of the following:

2006 tax liens	\$	50,369
2005 tax liens		25,462
2004 tax liens		4,039
2003 tax liens		866
2002 tax liens		344
Tax acquired property		<u>16,313</u>
	\$	<u>98,393</u>

An allowance of \$25,000 has been provided at June 30, 2007 to cover estimated uncollectible amounts of taxes and liens receivable.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

5. Irving Tanning Company Economic Dependancy

The Town has historically had significant economic dependence on Irving Tanning Company. Through 2004, approximately 20% of property taxes were paid by Irving, and Irving also paid approximately 95% of all costs, including bond payments, associated with the pollution control facility and sludge landfill. However, beginning in 2005, approximately 14% of property taxes and 80% of pollution control costs have been paid by Irving. These reductions are discussed below.

Irving has had financial difficulty in recent years, and it filed for bankruptcy protection in 2001 and emerged in 2003. Bankruptcy protection was sought again in 2005. In connection with the 2005 plan to emerge from bankruptcy, the Town agreed in July to the following significant concessions to Irving:

- Property taxes were reduced by \$90,000 per year.
- Operating cost payments for the treatment plant and landfill were reduced by \$100,000 per year.
- Irving no longer had an obligation to pay any amounts related to the Bonds Payable for the treatment plant.
- All amounts previously owed by Irving to the Town were reclassified to unsecured liabilities.

As a result of the 2005 agreement with Irving, the Town had to write-off, in 2005, a total of \$850,306 in receivables from Irving.

In 2007, the Town abated \$50,000 of property taxes billed to Irving, and in 2006, the Town abated \$74,000 of Irving taxes. In addition the Town continued to make increased payments to cover the treatment plant and landfill operating costs. Finally, the Town transferred funds to the enterprise fund to pay debt service and other liabilities.

To fund the agreement with Irving, the Town issued a new General Obligation Bond in December 2005 for \$385,000. The Bond is repayable over 10 years.

The Town is attempting to deal with the following deficits caused by the 2005 Irving agreement:

• Property tax reduction	\$	90,000
• Treatment plant and landfill operating costs reimbursement reduction		100,000
• Principle and interest payments on treatment plant bonds		66,000
• Principal and interest payments on other enterprise fund bonds		35,000
• Principal and interest payments on new 2005 general obligation bonds		<u>66,000</u>
	\$	<u>357,000</u>

The 2007 deficit of \$106,000 is due in part to the 2005 Irving bankruptcy and in part to the following unbudgeted expenses: county taxes and interest. Principal payments had less of an impact because some were not made during the six month period. The 2006 deficit of \$362,000 is essentially due to the Irving bankruptcy, and to fund the deficit, \$358,000 of additional Tax Anticipation Note borrowing was done, bringing the year-end balance in such notes to \$480,000. There was no additional borrowing in 2007 because the deficit resulted from the recording of accrued liabilities.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

6. Fixed Assets

Fixed assets are as follows as of June 30, 2007:

Governmental activities	Cost	Accumulated Depreciation
Machinery, equipment, and vehicles	\$ 442,988	\$ 226,256
Buildings	1,997,163	567,805
Roads	45,200	1,917
	2,485,351	795,978
Business-type activities		
Treatment Plant	8,251,658	3,718,486
Landfill	359,775	350,780
	\$ 8,611,433	\$ 4,069,249

7. Notes and Bonds Payable

At June 30, 2007 the Town had the following notes and bonds outstanding:

	Town	Proprietary Fund	Total
<i>Notes payable</i>			
5.00% note payable, BankNorth, due in annual installments of \$38,000 plus interest through July 2014	-	304,000	304,000
8.50% note payable, BankNorth, due in annual installments of \$35,867 plus interest through December 2015	322,805	-	322,805
	322,805	304,000	626,805
<i>Bonds payable:</i>			
General obligation serial bonds issued October 27, 1997 in the amount of \$1,215,500 through the Maine Bond Bank. Due in annual installments of \$60,775 thru October 27, 2017. Interest paid semi-annually at 1.33%	-	668,525	668,525
Total debt	\$ 322,805	\$ 972,525	\$ 1,295,330

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

7. Notes and Bonds Payable

Principal and interest payments on long-term debt are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 134,642	\$ 45,582	\$ 180,224
2009	134,642	40,117	174,759
2010	134,642	34,653	169,295
2011	134,642	29,188	163,830
2012	134,642	23,723	158,365
2012-2018	<u>622,120</u>	<u>42,227</u>	<u>664,347</u>
	<u>\$ 1,295,330</u>	<u>\$ 215,490</u>	<u>\$ 1,510,820</u>

The \$304,000 note resulted from unfunded dump closure costs incurred in 1999. It was refinanced annually, but in 2004 it was refinanced on a term basis to be repaid over 10 years.

The \$322,805 BankNorth note resulted from a financial shortfall caused by the 2005 Irving Tannery bankruptcy.

The \$1,215,500 serial bond resulted from building the aeration upgrade at the plant. Irving Tannery was committed to payment of 95% for these bonds prior to the 2005 bankruptcy filing. As part of the bankruptcy agreement the Tannery is no longer liable for any payments on the bond.

Changes in long-term debt:

Balance at 12/31/2006	\$ 1,325,918
Additions to debt	-
Principal payment on debt	<u>(30,588)</u>
Balance at 06/30/2007	<u>\$ 1,295,330</u>

As required by the State of Maine and bond issuers, the Town's debt is limited as follows:

Total debt outstanding may not exceed 15% of the Town's most recent state valuation. Total debt allowed was \$12,722,067.

Total debt outstanding exclusive of debt incurred for school, storm or sanitary sewer purposes, energy facility purposes or municipal airport facilities may not exceed 7.5% of the Town's most recent state valuation. This allowable amount was \$6,361,053.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$8,481,378.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

7. Notes and Bonds Payable

Debt incurred for storm or sanitary sewer purposes may not exceed 7.5% of the state valuation. This allowable amount was \$6,361,033.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$2,544,413.

The Town was in compliance with all of the above covenants during 2007.

The Tax Anticipation Note of \$480,000 at December 31, 2005 is due August 31, 2007 and carries interest at 6.675%. The note was issued to cover the operating deficit caused by the 2005 Irving Tannery bankruptcy agreement.

Changes in short-term debt:

Balance at 12/31/2006	\$	480,000
Additions to debt		-
Principal payment on debt		-
		<hr/>
Balance at 06/30/2007	\$	<u>480,000</u>

8. Fund Equity and Restatement

The Proprietary Fund deficit balance in retained earnings of (\$1,696,195) at December 31, 2006 has been restated to reflect the historical costs, net of depreciation, of the pollution control facility:

Balance at 12/31/2006, as previously reported	\$	(1,666,462)
Historical cost of pollution control facility, net of depreciation		<u>3,752,251</u>
Balance at 12/31/2006, as restated	\$	<u>2,085,789</u>

9. Leases

The Town has a five-year lease agreement on a photocopier. Lease payments are \$154 per month through August of 2011.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

10. Municipal Solid Waste Landfill Closure Costs

The Town of Hartland operates a secure sludge landfill which is licensed for an indefinite period of time. At present, one section of the landfill, about one-fifth of the available capacity, is in use. As each section reaches capacity, the top and part of the slope are closed and another section is opened next to it.

State and federal laws and regulations require that the Town of Hartland place a final cover on each section of the landfill when it is closed and perform certain maintenance and monitoring functions on each section for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the time when the currently active section of the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the portion of this section used during the year.

The estimated liability for closure and post-closure care has a balance of \$1,736,500 based on 85% usage (filled) of Phase I and Phase II, and post-closure monitoring costs of the old landfill that was closed in 1990 and 1994. It is estimated that an additional \$400,000 will be recognized as closure and post-closure care expenses between June 30, 2007 and the date Phase II is expected to be filled to capacity (2015).

The estimated total current costs of closure and post-closure monitoring (\$1,900,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain Phase I and Phase II and monitor the old landfill were acquired as of June 30, 2007. However, the actual cost of closure and post-closure care may change due to inflation, changes in technology, or changes in landfill laws and regulations.

11. Grants

Hartland receives a variety of grants from the Maine Department of Economic and Community Development primarily to assist low-income residents with housing needs. All grant funds are accounted for in special revenue funds. In addition, the Town has proprietary fund grants to cover current upgrades to the treatment plant.

Grant revenues are as follows:

Governmental grants

Business-type grants

Maine Department of Economic and Community Development and US Department of Commerce 2003 Public Infrastructure Grant	10,421
	\$ 10,421

Certain housing rehabilitation recipients repay to the town a portion of grant funds received. Notes receivable are recorded to reflect amounts expected to be received. These funds are available to provide additional grants to assist those with home repair needs.

The infrastructure grants above are for an upgrade to the treatment plant. Total grants of \$1,002,500 have been received to cover the costs of this upgrade, which is expected to be completed in 2007.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

June 30, 2007

12. Risk Management

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town covers these risks through the purchase of commercial insurance, which is accounted for in the General Fund or Proprietary Fund, as appropriate. The uninsured portion of the expenditures and claims is recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. No such events are known to have occurred as of June 30, 2007.

13. Commitments

The Town of Hartland is a member of the Kennebec Regional Development Authority. As a member, the Town has agreed to contribute a portion of the budgeted expenses and obligations of the Authority for a period of twenty years. The annual assessment was \$5,220 for 2007. Assessments are offset in part by revenues realized by the Authority from the sale of land and from tax sharing with the Town of Oakland.

14. Transfers

• Income on the nonexpendable trust funds transferred to the general fund	\$ (918)
• Transfers to the proprietary fund to cover bond and note payments as well as other expenses not covered by the Tannery	<u>(27,357)</u>
	\$ <u>(28,275)</u>

15. Going Concern

As discussed in Note 5, the Irving Tanning Company has a significant impact on the Town's property tax base and on the operation of the treatment plant and related landfill. Prior to 2005 Irving paid 20% of Town taxes and 95% of the operating costs of the treatment plant and landfill. However, as part of the plan to emerge from bankruptcy in 2005, the Town agreed to significantly reduce amounts it receives from Irving. As a result, the Town borrowed in 2006 an additional \$358,000 under a Tax Anticipation note and had a current resources deficit of \$298,000 in 2006. In 2007, the Town incurred another current resources deficit of \$106,000 as a result of the Irving bankruptcy and the effects of interest on short term borrowing and a county tax assessment that was not included in the tax calculations for the six months ended June 30, 2007. Further, it is expected that these deficits will continue in 2007-2008 unless significant changes occur in the sources of Town funding.

The Town is working with a financial consulting firm, is planning to restructure its debt, is discussing valuations with the State to reduce its school funding requirement, and will be increasing its property taxes significantly in the 2007-2008 fiscal year. But there is substantial doubt at this time about whether the Town can continue as a going concern without fully dealing with the long term impact of the Irving bankruptcy in 2005.

Hartland Annual Report 2007

TOWN OF HARTLAND, MAINE
 Budgetary Comparison Schedule
 General Fund
 Year Ended June 30, 2007

	Budget	Actual	Variance Favorable Unfavorable
Revenues			
Rent estate and personal property taxes	\$ 739,657	\$ 711,279	\$ (28,378)
Excise taxes	84,545	124,861	40,116
Intergovernmental revenues	110,000	100,314	(9,686)
General government		2,504	2,504
Highways			
Health and sanitation		2,415	2,415
Recreation		708	708
Cemeteries		1,425	1,425
Donations			
Unclassified		35,272	35,272
Investment income		1,340	1,340
Total revenues	1,034,202	979,218	(54,984)
Expenditures			
Administration	84,595	80,330	3,765
County tax	50,000	107,377	(57,377)
Other special assessments	5,500	5,220	80
Protection	89,250	112,013	(22,763)
Education	411,771	412,312	(501)
Highways	115,000	102,755	10,245
Health and sanitation	80,000	133,146	(53,146)
Recreation	55,500	25,677	29,823
Chances	9,230	8,462	2,768
Cemeteries	3,000	4,724	(1,734)
Buildings and land	2,000		2,000
Unclassified	9,670	37,094	(27,424)
Interest expense		28,878	(28,878)
Total expenditures	1,013,254	1,057,548	(44,092)
Excess/(deficit) of revenues over expenditures	20,948	(78,330)	(99,278)
Other financing sources (uses)			
Transfers from (to) other funds		(28,275)	(28,275)
Payment on bonds			
Deficiency of revenues over expenditures & other financing sources	\$ (70,346)	(105,705)	\$ (35,359)
Fund balance, beginning of year		(415,712)	
Fund balance, end of year		<u>(491,071)</u>	

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND-Enterprise Fund
 Schedule of Operating Expenses - Proprietary Fund
 Year Ended June 30, 2007

	Proprietary Fund Type <u>Enterprise Fund</u>
Landfill	
Wages and benefits	\$ 15,832
Supplies	110
Other expenses	713
Services	56,683
Estimated landfill closure and post-closure costs	149,000
Treatment plant	
Wages and benefits	98,386
Utilities	101,606
Insurance	3,486
Supplies	10,632
Other expenses	6,512
Services	12,108
Contingency	<u>10,142</u>
Total operating expenses	<u>\$ 465,210</u>

See accompanying notes to the basic financial statements.

-Notes-

